

別添資料 ⑧ 活動別資料

⑫-2 企業診断関連

⑧-2-1 評価基準表（クライテリア）



## Criteria for pilot company selection

Item	Content	Score				
		1	2	3	4	5
(1) Motivation of director and supervisor for company diagnosis	The director should agree entirely on company diagnosis.	Neither director nor supervisor has interest and motivation for company diagnosis. (e.g. refuse company visit, cancel the application)	Although supervisor is interested in company diagnosis, director doesn't have enough motivation.	Director has interest and motivation for company diagnosis but supervisor doesn't have enough motivation	Both director and supervisor have interest and motivation for company diagnosis.	Both director and supervisor have high motivation and interest for company diagnosis.
(2) Scale Adequacy	Company is expected to have more than 50 employees.	Less than 10 employees	10-20 employees	20 -50 employees	More than 50 employees	More than 50 employees and spontaneous functional organization
(3) Accessibility of company information	Company can cooperatively disclose necessary information for company diagnosis upon the request from NPCC.	Company is conservative for disclosing information.	Company could disclose some limited information upon the request from NPCC	Company could disclose all information upon the request from NPCC	Company could disclose all information not only qualitative also quantitative, such as sales date and production, etc.	Company could disclose all quantitative information including financial report.
(4) Agreement on disclosure of the company diagnosis consulting result	Company could cooperatively disclose company diagnosis results upon the request from NPCC	Company has never joined any events organized by MINE, donor or NGO and also has no intention to join in the future.	Company joined the event but has no intention to join an individual support program.	Company joined the event and was interested in the program but the individual support was not suitable for company.	Company sometimes joins events organized by donor and has interest and motivation for an individual support.	Company has interest and motivation for an individual support. Also, cooperation for disclosure of support result and dissemination is expected.
(6) Growth potential	Company is expected to agree on the company growth through company diagnosis.	Company is not interested in company growth.	Company had a sales-increase period in the past but now faces with slow growth and doesn't have	Company has motivation for company growth but doesn't have appropriate measures.	Company has motivation for company growth and concrete measures.	Company has continuous growth from the past and further growth is also expected.

			motivation			
(7)Contribution for Market Expansion	Possibility of export/ trading with foreign company	The product is not suitable for export or trading with foreign company. (e.g. the product is designed for domestic use and difficult to modify)	Company is not interested in export / trading with foreign company.	Company is interested in export / trading with foreign company but doesn't know how to do or is too busy to take a concrete action.	Company already started to export or to trade with foreign company. (e.g. product development for export, contract with agency)	Company has already exported or traded with foreign company.
(8)Fairness in the usage of support measure	Company which has not received support from other donor will be given preference.	Company has continuous support from other donor or had more than one support.	Company had support from donor or others once in the past.	Company had support from donors or others but hasn't had any support in these past three years.	Company had support from donor or others more than three years ago.	Company has never had any support from donor or others.

\*Note ⑥Public support history does not include donor seminar attendance

## 別添資料 ⑧ 活動別資料

### ⑧-2-2 予備診断調査票及び 評価シート



予備診断調査票及び評価シート

予備診断調査票

記入日	記入者名		
1.企業名			4.創立年月日
2.社長名			5.会社設立年月日
3.住所			E-mail
6.資本金額	Tel		Fax
比率			
8.業種			
9.主要製品(生産数量と製品構成比率(%))			
10.従業員数、平均年齢、男女比、勤務時間等			
11.市場及び顧客の状況、流通チャネル等			
12.販売金額 (Million US\$) 過去三年間の推移			
13.主要設備・機械、生産の特徴			
14.仕入先・外注			
15.経営理念、経営方針			
16.最近の経営環境、事時代の推移、競合状況等			
17.経営資源における企業の強み			
18.経営資源における企業の弱み			
19.他に注目すべき点			
20.収集書類			

Evaluation sheet

Item	Decision Mark one of below	Note
(1) Motivation of director and supervisor for company diagnosis	1 2 3 4 5	
(2) Scale Adequacy	1 2 3 4 5	
(3) Accessibility for company information	1 2 3 4 5	
(4) Agreement on disclosure of the company diagnosis consulting result	1 2 3 4 5	
(5) Condition of Location	Yes or No	
(6) Growth potential	1 2 3 4 5	
(7) Contribution for market expansion	1 2 3 4 5	
(8) Fairness in the usage	1 2 3 4 5	
Comprehensive evaluation	1 2 3 4 5	
Comment		





別添資料 ⑧ 活動別資料

⑧-2-3 企業診断実施要領



## 企業診断実施要領

### 1.目的

NPCCスタッフが経営戦略、マーケティング、生産管理、財務管理等の経営改善手法を身に付け、企業に対する助言・診断能力を向上させるために、実際の企業に赴き JICA 専門家の指導の下に OJT 形式による企業診断を実施する。

### 2.班編成

- (1)各診断班とも、リーダー・副リーダーを各1名設ける。
- (2)メンバーの能力・経験に応じ、少人数による小班を編成し、改善テーマに沿った情報収集→分析→提言→報告書作成を行う。

### 3.日程

- 別途発行する企業診断カレンダーに基づいて実施するが、日程については以下に留意する。
- (1)リーダーは会社訪問初日のヒアリング時間・場所等について、事前に企業とコンファームしておく。
  - (2)企業訪問初日に、以後のスケジュールを決定し、企業と調整しておく。
  - (3)リーダーは、毎日メンバー間の情報共有を目的に、各人の進捗状況（分析結果、問題点、改善策等）の情報交換をする時間を設ける。

### 4.OJT 内容

#### (1)企業診断方針の策定

企業の経営方針、経営概況他を現在の経営状況を把握し、経営改善の重点事項、手順、分析手法等の診断方針を定める。

#### (2)調査・分析と改善方策の取り纏め

決定した企業診断方針に基づき、調査分析を行い、問題点を抽出する。続いて企業の経営方針や経営目標に合った具体的な改善方策を取り纏め、報告書を作成し、報告会にて OJT 企業に提言する。

#### (3)企業診断 OJT の主な対象分野

OJT のテーマについては以下を参考としつつ、企業の事業内容、その置かれている状況等を考慮して取り上げる。

調査・分析手法は座学研修のテキストを適宜参照する。また、テキストにない調査・手法等を必要とする場合は、JICA 専門家の指導を受ける。

#### <経営戦略>

SWOT 分析、クロス SWOT、企業ドメイン、製品戦略、市場戦略、PPM、5 フォースモデル、競争戦略、差別化戦略、

#### <マーケティング>

市場調査、マーケティング戦略、セグメンテーション、ターゲット市場、ポジショニングマップ、5P

#### <生産管理>

5S と改善、衛生管理、工程分析、レイアウト改善、ワークサンプリング、時間分析、品質管理、

受注形態、生産方式、業務フロー、納期管理、品質管理、資材管理、外注管理、設備管理、作業者管理、オペレーション管理

<HRM>

採用管理、人材育成、人事評価、管理者のリーダーシップ、動機付け理論、目標管理、給与制度、組織改善

<経営力自己診断ツール>

<他>会計、財務諸表、原価計算

## 5. 守秘義務の順守

・企業診断活動を円滑に進めていくため、JICA 専門家・NPCC リーダー・企業との間で守秘義務契約書を取り交わす。

・企業から借用した資料は、取扱いに十分注意する。資料のコピーは企業の了解を得た上で行い、使用后資料を返企業に返却する。

## 6. 工場視察の留意点

・研修生は自分の安全を確保する

例：かかとがついた靴をはく、動きやすい服装、髪を短くまとめる

・診断企業（工場）の安全規則を遵守する

例：安全帽やヘルメット、作業着、安全靴等を着用する、商品に手を触れない

・作業者の邪魔をしない（話しかけるときは管理者の了解を得ること）

例：作業中は作業者に話しかけない。無駄口をしない（無駄な笑い）。通路をふさがない

・工場内の騒音、臭気、熱、湿気等の状況が悪い場合であっても作業者の気持ちに配慮して、不快感を表に表さないこと

例：ズボンのポケットに手を入れて歩かない

・工場内を撮影する場合は責任者に了解を得る

## 7. 報告書

・報告書の構成は、企業診断テキスト 18P を参照し、企業の実態に応じた構成とする。

・項目番号は以下を用いる。

I-1-(1)-a \*クメール数字は用いない。

・報告書作成に用いる記号は原則クメール語とする。

・報告書は企業提出分及び JICA 専門家・メンバー分をコピーするとともに、オリジナルデータを JICA 専門家に提出する。

## 8. リハーサル

企業報告会の前日にリハーサルを実施し、報告内容をチェックするとともにプレゼン能力の向上を図る。

## 9. 報告会

報告会は経営者に対して、原則として MINE で行う。

## 10. 評価

- ・ NPCC スタッフ評価
- ・ 企業経営者による評価
- ・ 評価会

#### 11.研修生出欠確認

研修生の出欠確認は、各チームの担当 JICA 専門家が行い、評価に反映する。



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### ⑧-2-4 経営力チェックリスト





**経営力**チェックリスト

4：できている
3：ある程度できている
2：あまりできていない
1：できていない

**(1) マネジメント**

- 1 経営理念または経営ビジョンを持っていますか。
- 2 環境変化に関する情報を速やかにキャッチしていますか。
- 3 事業の進むべき方向を戦略として持っていますか。
- 4 経営計画を作成していますか。
- 5 従業員に自分の経営方針を明確に伝えていますか。
- 6 従業員に対し、適切に助言や指示を与えていますか。
- 7 経営幹部間のコンセンサスは取れていますか。
- 8 社員はいきいきと仕事に取り組んでいますか。
- 9 従業員の意見やアイデアを経営に活かしていますか。
- 10 コンピュータやインターネットを会社の業務や管理に活用していますか。

**(2) 財務管理**

- 11 最近3年間の収益性は増加傾向にあり、当面懸念はありませんか。
- 12 年間の売上計画と利益計画を作っていますか。
- 13 自社の損益を確保出来る売上高を知っていますか。
- 14 受注品の原価や社内加工費の計算をしていますか。
- 15 毎月キャッシュフローの動向は把握されていますか。
- 16 翌月10日までに月次決算書は出来上がっていますか。
- 17 経営計画について毎月予算と実績の検討を行っていますか。
- 18 代金回収に苦労されていますか。
- 19 借入金が多く金利が課題で経営を圧迫していますか。
- 20 過大な設備投資が収益や資金繰りを圧迫していませんか。

**(3) 商品・サービス・技術**

- 21 全社的に顧客満足の重要性が浸透していますか。
- 22 従業員のビジネス・マナーは良好ですか。
- 23 商品・サービスにはわが社ならではの特色がありますか。
- 24 同業他社に比べ商品サービスに対する改良が毎年加えられていますか。
- 25 顧客の納品後の評価は高いですか。
- 26 生産性は毎年向上していますか。
- 27 全社員で品質の向上とコスト削減に取り組んでいますか。
- 28 新商品開発を系統的に行っていますか。
- 29 営業と生産現場とのチームワークに問題はないですか。
- 30 社員からの改善提案は活発にされていますか。

**(4) 販売活動**

- 31 会社のパンフレットやカタログを作っていますか。
- 33 3年前と比べて、得意先数は増えていますか。
- 34 3年間と比べて、受注数量は増えていますか。
- 35 新規顧客開拓を常に行っていますか。

- 36 得意先に商品知識や使用方法についての提案を積極的に行っていますか。 □□□□
- 37 毎月営業会議を開き、情報交換、意思統一を図っていますか。 □□□□
- 38 原価管理を実施し、妥当な販売価格を維持していますか。 □□□□
- 39 営業マン研修を毎年実施していますか。 □□□□
- 40 代金回収はきちんとされていますか。 □□□□

#### (5) 組織・人事

- 41 報告・連絡・相談は確実に行われていますか。 □□□□
- 42 朝礼やミーティングは毎日行っていますか。 □□□□
- 43 社員の採用は計画的になされていますか。 □□□□
- 44 社員の定着は良好ですか。 □□□□
- 45 社員の研修は体系化されていますか。 □□□□
- 46 管理職に対する研修は実施していますか。 □□□□
- 47 個人目標設定のための個人面接を実施していますか。 □□□□
- 48 従業員の給与は同業者と比べて高い方だと思いますか。 □□□□
- 49 給与や昇進を決める時、年功や経験だけでなく能力や実績も考慮していますか。 □□□□
- 50 労働時間の短縮など労働条件の改善を積極的に行っていますか。 □□□□

#### (6) 生産

- 51 生産日報や作業日報を作成していますか。 □□□□
- 52 リワーク（作り直し）は多いですか。 □□□□
- 53 会社としての検査の基準や品質の基準を定めていますか。 □□□□
- 54 不良を発見した場合、社内工程や仕入先・外注先に対して再発防止策をとらせていますか。 □□□□
- 55 設備の更新を計画的に行っていますか。 □□□□
- 56 不要な設備や治工具が放置されていますか。 □□□□
- 57 原材料や部品、工具の置き場、棚は置き場がすぐわかるように細かく決められていますか。 □□□□
- 58 工場内は毎日きちんと清掃されていますか。 □□□□
- 59 社内に改善を積極的に進める雰囲気がありますか。 □□□□
- 60 現場の労働環境は十分ですか。（照明、冷暖房、換気、騒音、振動など） □□□□
- 61 主要材料について複数の仕入先を確保していますか。 □□□□
- 62 急な受注に対応できる仕入先や外注先を確保していますか。 □□□□
- 63 新しい仕入先・外注先の確保に努めていますか。 □□□□
- 64 資材や外注品について、受入時に検品を行っていますか。 □□□□
- 65 販売部との会議を定期的で開催し、販売情報を入手するとともに生産情報を提供し、調整を行っていますか。 □□□□

## カンボジア国中小企業コンサルタント能力基準(案)

### 1. 目的

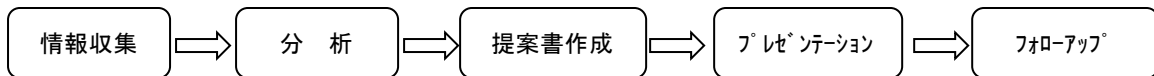
本能力基準はカンボジア国における中小企業コンサルタントの能力の維持・向上を図るために設定するものである。

### 2. 適用

本能力基準は、カンボジアの中小企業に対する企業診断コンサルティングを実施する上で、NPCG スタッフや民間コンサルタントが習得すべき能力及び知識レベルを階層別に示すものである。

### 3. 階層〈クラス〉の定義

カンボジア国における中小企業コンサルタントは、アシスタント、初級、中級、上級の4区分に分け、各々下表のように定義し、運用を図る。なお定義におけるコンサルティングプロセスは以下を念頭に置く。



※提案書作成には、問題形成と課題解決 (Solution) を含む。

クラス	クラス定義
アシスタント コンサルタント	・コンサルタント補助者で、上位者の指示の下で、情報収集・分析等を行うが、主体的にコンサルティングプロセスに参加しない。
初 級	・コンサルティングプロセスの一部のみを上位者の支援を受けながら行うことができる。 ・限定した範囲での知識及び手法を使用出来るが、応用力は低い。
中 級	・情報収集及び分析は単独で行えるが、提案書作成・プレゼンテーションは上位者の支援を必要とする。 ・情報収集分析に関しては下位者に対する指導ができる。 ・中級コンサルタントは、一通りの知識・経験を有し、限定した範囲での応用力はある。
上 級	・コンサルティングプロセスの各プロセスを単独で行え、かつ下位者に対して幅広く指導ができる。 ・知識・経験の幅は広く、応用力がある。中小企業施策に対するコメントや提案もできる。

#### 4. 能力要件

カンホジア国中小企業コンサルタントに要求される能力要件を以下の10項目の評価要素で構成し、各々以下のように定義し、能力評価の際に用いる。

大項目	評価要素	定義
対人関係形成力	インタビュー力	<ul style="list-style-type: none"> <li>・企業の状況に応じたインタビューシートを作成できる。</li> <li>・インタビューを通じて企業経営者等から意思や意見を引き出すことができる。</li> <li>・インタビュー時に状況に応じ質問内容を変更し、追加情報を得ることができる。</li> </ul>
	報告書作成力	<ul style="list-style-type: none"> <li>・分析結果及び提案内容を取りまとめ、わかり易い文章で記述することができる。</li> <li>・分析結果や提案内容を図表化し効果的に用いることができる。</li> <li>・納期までに報告書を完成させることができる。</li> </ul>
	プレゼンテーション力	<ul style="list-style-type: none"> <li>・報告内容をわかり易く明確に経営者等に伝えることができる。</li> <li>・説明内容が論理的であり、聞き手を納得させることができる。</li> <li>・Q&amp;Aにおいて質問者の趣旨を理解した適切な回答ができる。</li> </ul>
診断手法・知識	問題把握力	<ul style="list-style-type: none"> <li>・収集した情報から理論的に問題点を把握することができる。</li> <li>・企業で発生している問題の原因を特定することができる。</li> </ul>
	課題解決力	<ul style="list-style-type: none"> <li>・企業の状況に応じた実現可能な課題を提案できる。</li> <li>・課題を優先順位付け・日程化したアクションプランを作ることができる。</li> </ul>
	知識・手法・応用力	<ul style="list-style-type: none"> <li>・企業診断に適用可能な手法及び知識をよく理解している。</li> <li>・各種手法及び知識を効果的に診断企業に適用し、状況変化に応じた応用が出来る。</li> <li>・フォローアップ時においても適切な手法及び知識を選択し、適切に適用できる。</li> </ul>
企業態度・意識・倫理	リーダーシップ	<ul style="list-style-type: none"> <li>・診断チームを適切な方向に導くことができる。</li> <li>・企業診断・コンサルティング活動の進行状況を適時チェックし、必要な情報をメンバー間で共有させることができる。</li> <li>・下位コンサルタントに対する指導を継続的に行い、必要なアドバイスを与えることができる。</li> </ul>
	コンサルティング倫理	<ul style="list-style-type: none"> <li>・入手した情報や書類等を適切に管理し、企業情報を守秘できる。</li> <li>・企業からワイロを受け取ったり、便宜の提供を受けない。</li> </ul>
	学習意欲	<ul style="list-style-type: none"> <li>・企業診断・コンサルティングに必要な知識・手法に関心を持ち、継続的に学習している。</li> <li>・能力向上に必要なセミナーや自己学習を適切に選択し、自己開発を行っている。</li> </ul>
	企業診断態度	<ul style="list-style-type: none"> <li>・常に積極的に企業診断・コンサルティング活動に参加している。</li> <li>・企業診断活動における責任と義務を理解している。</li> <li>・他のメンバーと積極的に共同して活動に従事出来る。</li> </ul>

## 5. 階層別職務要件

カンボジア国中小企業コンサルタントが習得すべき職務要件を階層別に示すとともに、習得レベルを△指導の下でできる、○一人でできる、◎下位者に指導できる、で整理し、能力習得を動機づけるツールとして活用する。なお予備診断は、本診断前に行う企業選定及び本診断準備のために行う活動をいう。

△指導の下でできる。○一人でできる、◎下位者に指導できる

大項目	小項目	アシスタント	初級	中級	上級	補足説明
予備診断	日程調整	△	○	◎	◎	
	ヒアリング		△	○	◎	
	情報収集		△	○	◎	
	予備診断報告書作成		△	○	○	定型フォーマットへの記入
	企業評価			△	◎◎	
本診断	診断方針			△	◎◎	
	診断計画		△	○	◎	
	ヒアリング		△	○	◎	
	情報収集	△	○	◎	◎	
	問題形成		△	○	◎	
	課題解決			△	◎◎	
	図表作成	△	○	◎	◎	
	執筆			△	◎◎	
	診断報告			△	◎◎	
フォローアップ	日程調整	△	○	◎		
	アジェンダ	△	○	◎		
	訪問前検討		△	○	◎	
	訪問指導			△	○	
	訪問後検討			△	○	
	報告書作成		△	○	◎◎	定型フォーマットへの記入

## 6. 知識体系

カンボジア国中小企業コンサルタントに要求される知識体系を以下6領域とし、各領域毎の主要な基本知識を示す。

【経営戦略】 SWOT分析、PPM理論、ドメイン、成長戦略理論、競争戦略理論

【マーケティング】 マーケットリサーチ、マーケットセグメンテーション、ポジショニングマップ、マーケティングミックスと4P、インターネットマーケティング

【財務分析】 B/S・P/Lの見方、財務分析、原価管理

【HRM】 職務記述書、能力評価手法、教育とトレーニング、リーダーシップ理論、動機づけ理論、昇格と昇給

【生産管理】 5S、改善、作業管理、レイアウト、ワークサンプリング、IE、工程管理、資材・購買管理

【品質管理】 PDCAサイクル、QC7つ道具（パレード図、特性要因図、グラフ、管理図、チェックシート、ヒ

ストグラム、散布図、管理図)、統計的管理手法、ISO/HACCEP、

※上記は企業診断コンサルティングに必要とされる主要な基本知識を領域別に示すものであるが、必要に応じてアップグレードや新知識の補充を行い体系化に努める。

## 6. 運用

本運用基準はカンホジアの中小企業コンサルタントが習得すべき能力及び知識を階層別に示すものであるが、企業診断コンサルティングに加え、中小企業に対する経営相談活動、コンサルタントの育成、処遇、インセンティブの付与等にも弾力的に活用する。

## 7. 学校教育及び業務経験

中小企業コンサルタントの採用及び評価・育成に当っては、学校教育及び業務経験も考慮して行う。学校教育は大学、短期大学、高校等の種別及び専攻科目、業務経験には、経営コンサルタント等の経験及び企業における販売、生産、管理等の業務経験を含む。学校教育及び業務経験、これらを組み合わせたコンサルタント採用前の経験の長さは、一般に企業診断コンサルティングの円滑な推進や課題形成における複雑さの克服に貢献するものである。

## 8. 能力基準の活用

### (1) 初期クラス分け評価

NPCC スタッフを能力・職務・知識体系で評価し、アシスタント・初級・中級・上級に階級分けする。その際には学校教育と業務経験を加味して行う。またクラスとポジションとの関係を明確にして運用を図る。

### (2) トレーニング

階層別トレーニングを企画・実施する。その際に各階層に要求される職務・知識体系をマスター・向上させるカリキュラムを組む。NPCC では APO や JICA 等ドナーが行う研修への参加は行われているが、今後は NPCC が独自で本能力基準に従ってカリキュラムを作り、教材作成は既存の教材の活用や改変を行い、NPCC スタッフ自身が講師となって行うようにする。また講義を受けて知識を習得するだけでなく、討議等により考え方を深めるよう、一定期間集中的かつ体系的に学習するカリキュラムを組む。

### (3) 昇格と昇給

初期のクラス分けを行った後、定期的（半年または1年）に評価を実施する。評価結果が能力基準及び階層別職務基準に照らし上位の基準を満たしたと判定された場合には、昇格させる。昇格を希望する職員に対して上位職員は、昇格に必要な能力と職務要件を明確に示し、その獲得法を指導する。

## 別添資料 ⑧ 活動別資料

### ⑧-2-5 企業診断のアンケート結果





## 企業診断のアンケート結果

### A Company Diagnosis

How do you feel this company diagnosis in terms of below?

#### 1) Understanding of the report

No.	Category	n	%
1	Excellent	3	25.0%
2	Good	7	58.3%
3	Average	2	16.7%
4	Fair	0	0.0%
5	Poor	0	0.0%
	Total	12	100.0%

#### 2) Feasibility of proposed content

No.	Category	n	%
1	Yes, very well	4	33.3%
2	Yes	6	50.0%
3	Not very much	2	16.7%
4	Not at all	0	0.0%
5	Not relevant	0	0.0%
	Total	12	100.0%

#### 3) Expectation of management Improvement

No.	Category	n	%
1	Yes, very well	4	33.3%
2	Yes	6	50.0%
3	Not very much	2	16.7%
4	Not at all	0	0.0%
5	Not relevant	0	0.0%
	Total	12	100.0%

### B General

#### 1) How much (Benefits ) Does your company gain from the company diagnosis?

No.	Category	n	%
1	A lot	11	91.7%
2	Fair amount	1	8.3%
3	Not Much	0	0.0%
4	Not at all	0	0.0%
	Total	12	100.0%

2) Which topics / subjects are useful for your company?

No.	Comment
1	to change the current situation of company. to improve the attitude of employees. to improve motivation and responsibility.
2	production strategy vision/philosophy
3	company analysis using cross SWOT
4	1.Solution 2.Strategy Roadmap 3.Action plan schedule
5	Accounting ,QC,KAIZEN, Promotion, Stock turnover
6	Accounting , Manufacturing ,Solution and conclusion
7	management improvement and the 5S
8	Layout information did not have enough
9	-Renovation plan and facilities upgrade. -Advertising channels. -Differentiate and partnership with agency
10	-marketing strategies -HR practices
11	Improving productivity and strengthening of inventory management
12	5S, Management checklist ,Factory layout

3) Which topics / subject are un-useful for your company?

No	Comment
1	N/A
2	N/A
3	Marketing
4	N/A
5	N/A
6	N/A
7	N/A
8	N/A
9	-Radar chart & management check list are interesting, but presentation less relevant. For instance ,using production question to ask service sector would not help tackle the issue.
10	N/A
11	N/A
12	N/A

4) What topics / subject should be include into the report?

No	comment
1	Bussiness plan Accounting
2	human rescoue training development
3	Assessment of company situation and how to achieve it goal
4	Machine maintenance, Manufacturing system
5	N/A
6	financial statement(Standard/sample)
7	all of them
8	N/A
9	-HR JD:were sent to expert and it should be used to give advice and giving real example related to skill map,etc -KPI:Same above.
10	-accounting & finance
11	N/A
12	To improve the weaknesses for success To get the opportunity for growth

C Other Comments on Company Diagnosis, etc.

No	Comment
1	I want to go to Japan for technical training . I want to get the word level quality.
2	Would like to atart with what you have list and keep else and stay connect all the times. Our company would continue apply this project after this is to reach the level of ISO and corporation.thank you.
3	Need JICA support to be member of ASEAN SPA standard
4	Thank you. I hope company to grow with help and advice of all of you.
5	Thank you for good suggestion
6	You are well analyzed in detail and good cooperation.
7	N/A
8	to systemize for 5S
9	-Thanks and appreciated for JICA expert as project.It is very useful.However,It is even more practical to have Srvce expert involve: -Observation ( each department) -Present us a gap -recommend us possible input to enhance or upgrade our services.
10	-It would be greater if the recommendation could be more detailed.for example,HR advice given in the report is somehow general or a big picture.as a small SME,real cases/practices which have been successfully implemented are even more useful since designing the detailed map/structure is not an easy task.moreover,good big picture can sometimes fail when it comes to the detailed implementation.
11	We must be supported by JICA and NPCC to go to the next step
12	I need assist by you to improve production and management towards the success of the company



## 別添資料 ⑧ 活動別資料

### ⑧-2-6 パイロット企業 12 社のフォローアップ活動の内容及び課題と成果



○ パイロット企業 12 社のフォローアップ活動の内容及び課題と成果

Company Name	Result of Company Diagnosis	Follow-up Activities	Outcomes	Remaining Challenges
LyLy Food Industry	<ul style="list-style-type: none"> <li>-事業拡大のために HRM を強化する</li> <li>-生産面では不良品が良く管理されている</li> <li>-販路の分析が必要</li> <li>-従業員意識調査では従業員満足度が高くはない</li> <li>-会計管理の強化が必要</li> </ul>	<ul style="list-style-type: none"> <li>離職率低下の目標に対して以下の活動を行った</li> <li>-離職率の算出と分析を行った</li> <li>-退職勧告を決められた手順で行うことを助言</li> <li>-雇用契約を見直しルールと運用を見直を行った</li> <li>-クレームボックスを社内に設置した</li> <li>-労働環境を改善した</li> <li>-就業規則の周知を行うための教育を行った</li> <li>-マネージャ教育をグループ討議で行った</li> </ul>	<ul style="list-style-type: none"> <li>-月間離職率が 12%から 2.4%に減少した</li> <li>-許可なしの月間離職率が 60%から 8%に減少した (2013 年 11 月から 2014 年 2 月と 2014 年 11 月から 2015 年 2 月との比較)</li> </ul>	<ul style="list-style-type: none"> <li>-低い離職率を維持させるために HRM の PDCA 管理を継続する</li> <li>-さらなる従業員満足度の向上を図る</li> </ul>
SentoSaSilk	<ul style="list-style-type: none"> <li>-生産管理の強化が必要</li> <li>-マーケティング面では喫緊の課題は見当たらない</li> <li>-人事面での基盤整備を行う</li> <li>-会社方針が社内ですら十分に浸透していない</li> <li>-財務管理の強化が必要</li> </ul>	<ul style="list-style-type: none"> <li>生産面</li> <li>-5S 管理</li> <li>-生産の進捗管理のための生産記録</li> <li>-生産性向上を図れる新工場のレイアウトデザイン</li> <li>-原価管理</li> <li>人事管理面</li> <li>-JD (職務記述書) の整備</li> <li>-従業員のモチベーションの維持と向上</li> <li>-最適な組織</li> <li>事業計画の作成</li> </ul>	<ul style="list-style-type: none"> <li>-受注と引き合いが増加した</li> <li>-5S 管理により生産性向上が図られた</li> <li>-見積もりの最適化の方法が理解できた</li> <li>-従業員のモチベーションが向上した</li> </ul>	<ul style="list-style-type: none"> <li>-さらなる成長を目指すために自分たちで事業計画を作成し実行する</li> </ul>

Peace Nail Manufacturing Handicraft	<ul style="list-style-type: none"> <li>- 組織構造の再構築</li> <li>- 生産方法の見直し</li> <li>- 商品の品質向上</li> <li>- 5S管理</li> </ul>	<ul style="list-style-type: none"> <li>- 5S実施</li> <li>- 生産管理強化</li> <li>- 定量品質規格策定</li> <li>- 外観品質規格策定</li> <li>- 現場での品質規格活用</li> <li>- 従業員の昇進方針策定</li> </ul>	<ul style="list-style-type: none"> <li>- 経営における労働者の関心が向上できた</li> <li>- 商品の品質向上が図れた</li> <li>- 生産リードタイムが削減された</li> <li>- 労務費が減少された</li> <li>- 20-30%の売上が増加した</li> </ul>	<ul style="list-style-type: none"> <li>- 地方都市での顧客と倉庫の確保</li> <li>- 市場要求に応じた新商品の開発</li> <li>- 大手建設会社とのパートナーシップの継続</li> <li>- 高品質な商品を継続的に提供</li> </ul>
Diamond Plastic	<ul style="list-style-type: none"> <li>- 5S管理</li> <li>- 作業標準</li> <li>- 受注と在庫管理の強化</li> <li>- 生産計画の立案</li> </ul>	<ul style="list-style-type: none"> <li>- 5S管理</li> <li>- 生産管理の強化</li> </ul>	<ul style="list-style-type: none"> <li>- 工場における生産性が向上した</li> </ul>	<ul style="list-style-type: none"> <li>- さらなる受注の増加</li> <li>- 人員増強I</li> <li>- 生産機械を購入する資金不足</li> </ul>
Ky Siv Chheng Protein Foods	<ul style="list-style-type: none"> <li>- 生産性向上</li> <li>- 設備増強I</li> <li>- 国内外の営業強化</li> <li>- 再生可能エネルギーの使用</li> <li>- 従業員管理の改善</li> <li>- 品質管理</li> <li>- 品質向上</li> <li>- 新商品開発</li> </ul>	<ul style="list-style-type: none"> <li>- HACCP取得するための5S管理</li> <li>- 生産時の品質管理、原材料管理</li> <li>- 賞味期限を延長するための食品衛生指導</li> <li>- パッケージデザインの見直し</li> <li>- 新製品開発</li> <li>- 従業員との毎週会議の設定</li> </ul>	<ul style="list-style-type: none"> <li>- 国際市場への参入方法が理解できた</li> <li>- 商品の品質向上が図られた</li> <li>- マーケティングプロセスが改善できた</li> <li>- より広い市場を獲得することができた</li> <li>- 顧客からより高い信頼を獲得することができた</li> <li>- 従業員が生産プロセスを理解できた</li> </ul>	<ul style="list-style-type: none"> <li>- カンボジア産と称した偽の輸入品の存在</li> <li>- カンボジア商品を支持しない人がいる</li> <li>- 狭い市場</li> <li>- 顧客は外国人が多い</li> </ul>
Champey Spa and Salon	<ul style="list-style-type: none"> <li>- 社長は企業戦略を立案できる</li> <li>- 従業員の離職率が低い</li> <li>- ミステリーショッピングによりショップ運営を評価している</li> <li>- 会計管理の強化が必要</li> </ul>	<ul style="list-style-type: none"> <li>- SOP（標準作業手順書）の整備</li> <li>- 財務会計システムの再構築</li> <li>- 将来の事業計画の見直し</li> </ul>	<ul style="list-style-type: none"> <li>- 衛生と清掃のSOPを整備できた</li> <li>- 8Sポリシーを作成した</li> <li>- 財務及び会計システムを再構築できた</li> <li>- 販売状況を確認できるダッシュボードを作成した</li> <li>- ドキュメントシ</li> </ul>	<ul style="list-style-type: none"> <li>- SOPを完備するために多くの規則や手順を作成する必要がある</li> <li>- SOPを整備するために多くの従業員の工数が必要となる</li> </ul>



			システムを作成できた	
Asia Bakery & Confectionery	以下の機能強化が必要 - 人的資源管理 - マーケティング - 在庫管理と生産管理	- 月次売上高の増加に貢献した在庫管理者を表彰した - 規則の責任を理解してもらうために、販売員、レジ係と在庫管理者にトレーニングを実施 - ケーキの品質を向上させるために、技術部門のグループリーダーからの教育を行った	- 売上が増加した - 各支店の管理水準が良くなった - 収益を高めるための知識を獲得することができた - 弱点を改善するための解決策を立案できた	- 人的資源の不足 - 競争の激化 - 少ない広告費用
Sky line Apartments	- セールスプロモーション - 内部システムの改善 - 文書管理システム - 価格戦略 - 建築と設備の改修 - 不動産代理店との良好な関係の構築	- JD（職務記述書） - 主要業績評価指標（KPI） - 年次評価 - 給与総額 - 契約者のコミュニティ - 設備のメンテナンス、リフォームなどのための予算配分	- 従業員満足度の維持向上 - 潜在的な代理店や他の流通チャネルとのネットワーク構築 - スタッフのトレーニングの実施	- 顧客サービス向上のために従業員トレーニングの実施 - ホスピタリティを改善するための技術の活用 - 設備のメンテナンスとリフォーム
3 Sisters	人事面 - 能力向上 - チームワークとモチベーション 生産面 - 作業環境の改善 - 品質向上 - サービスの改善と時間管理 財務面 - 経費管理 - 競合価格対応	人事面 - 従業員のスキルアップ - JDの整備 マーケティング面 - クライアントとサプライヤーとの関係の維持向上 - インターネットや雑誌を活用した広告 - ネットワーキング 生産面	- マネジメントが改善された - 作業環境が改善された - 従業員のモチベーションアップがされた - マーケティング戦略を作成する方法を理解した	- 人的資源の管理 - ファイナンス - 競合他社の対応 - 受注の増加

		-生産計画 -5Sの強化		
JOY Drinking Water	生産面： -5Sの実施 -工場のレイアウト改善 人事面： -インセンティブスキームの再構築 -社内外のトレーニングによって従業員の能力開発 -全従業員の JDの整備 マーケティング面： -競合製品よりも低価格 -私立学校、会社、ゲストハウス、ホテルなどより多くの顧客を獲得する -受注を増加させるために販売先との関係を強化する 財務管理面： -ピーチツリーなどの会計ソフトを使用する	-5S トレーニングの実施 -プロセスフローチャート作成 -組織図の作成 -JDの整備 -インセンティブスキームの見直し -就業規則の整備	-工場のレイアウトマップ -プロセスフローチャート -JD -組織図 -5S 研修 -3S の対象エリアを設定し実施計画を策定	生産面： - 高い離職率（キーパーソンの生産マネージャが退職している） -古い設備の更新（時々故障する） -古いトラックの更新（メンテナンスに多くの費用と時間を要するため、時々指定時間に顧客に届けることができなかった） 売上増： -マーケティングを強化する -市場要求に応じた製品開発 -宣伝広告強化（リーフレット、ラジオ番組、掲示板など） - 販路の強化が必要
KC foods	人事管理 - 高い離職率（生産部門） - 非効率な作業（多い兼務） セールス&マーケティング - マーケティング戦略の欠如 - ブランドコミュニケーションの問題 - 不十分な販売	人事管理 - 階層別 JD 策定 - モチベーションを高めるための組織開発 セールス&マーケティング - 中期成長戦略策定 - ブランド構築のための戦術と広告 - アウトレット	人事管理 - 離職率の低下 - 役割と責任が明確化 - 効果的な管理の確立 セールス&マーケティング - ブランドの認知度向上 - 新規顧客が増加	人事管理 - 適材適所の人員配置 - 低いパフォーマンスの従業員 - 忙しい毎日の仕事 - システムを維持することはコストが増加する - チーム・メンバー数の増加 - トレーニング

	<p>チームと販売員</p> <ul style="list-style-type: none"> <li>- 流通チャネルの問題</li> </ul>	<p>ショップ管理のサポート</p> <ul style="list-style-type: none"> <li>- 市場のニーズを理解するための顧客アンケートを作成</li> <li>- 顧客との情報交換による流通損失低減</li> </ul>		<ul style="list-style-type: none"> <li>- 文具</li> <li>- セールス&amp;マーケティング</li> <li>- 有名なブランドメイキングは簡単ではない</li> <li>- 商品のサンプル配布</li> <li>- 無料クーポン配布</li> </ul>
Bayon Bakery	<p>人事面：</p> <ul style="list-style-type: none"> <li>- 内部ルール</li> <li>- 組織構造</li> <li>- ルールと責務</li> </ul> <p>生産面：</p> <ul style="list-style-type: none"> <li>- 新工場のレイアウト</li> <li>- 商品の製造フロー</li> <li>- 5S 管理</li> </ul>	<p>人事面：</p> <ul style="list-style-type: none"> <li>- 就業規則のサンプル</li> <li>- 今後の組織図</li> </ul> <p>- JD 整備</p> <p>生産面：</p> <ul style="list-style-type: none"> <li>- 新工場レイアウトの助言</li> <li>- 生産フローダイアグラムのサンプル</li> </ul>	<ul style="list-style-type: none"> <li>- GMP や HACCP などのいくつかの標準を達成するためにの準備ができた</li> </ul>	<ul style="list-style-type: none"> <li>- 新工場が完了した後に 5S 管理を実施する</li> </ul>



## 別添資料 ⑧ 活動別資料

### ⑧-2-7 Results, Outcomes and Remaining Challenges of Company Diagnosis Activities



○ Results, Outcomes and Remaining Challenges of Company Diagnosis Activities

1) Result of Company Diagnosis (Before Follow up)

Company Name	Production & Service	Sales & Marketing	Human Resource	Accounting Management	Other
LyLy Food Industry			✓	✓	
SentoSaSilk	✓		✓	✓	✓
Peace Nail Manufacturing Handicraft	✓		✓		
Diamond Plastic	✓				
Ky Siv Chheng Protein Foods	✓	✓	✓		✓
Champey Spa and Salon					✓
Asia Bakery & Confectionery	✓	✓	✓		
Skyline Apartments		✓	✓	✓	✓
3 Sisters	✓		✓	✓	
JOY Drinking Water	✓	✓	✓	✓	
Bayon Bakery	✓		✓		
KCFood		✓	✓		

2) Outcomes (After Follow up)

Company Name	Productivity Improvement	Sales Increase	Quality Improvement	Cost Reduction	Delivery improvement	Motivation UP	Other
LyLy Food Industry	✓					✓	
SentoSaSilk	✓	✓	✓		✓	✓	
Peace Nail Manufacturing Handicraft	✓	✓	✓	✓	✓		
Diamond Plastic	✓						
Ky Siv Chheng Protein Foods		✓	✓			✓	✓
Champey Spa and Salon							✓
Asia Bakery & Confectionery		✓				✓	✓
Skyline Apartments						✓	✓
3 Sisters	✓					✓	
JOY Drinking Water	✓						✓
Bayon Bakery	✓						✓
KCFood		✓				✓	

### 3) Remaining Challenges (After Follow up)

Company Name	Production & Service	Sales & Marketing	Human Resource	Finance	Other
LyLy Food Industry			✓		
SentoSaSilk					✓
Peace Nail Manufacturing Handicraft	✓	✓			
Diamond Plastic	✓	✓	✓	✓	
Ky Siv Chheng Protein Foods		✓			
Champey Spa and Salon					✓
Asia Bakery & Confectionery		✓	✓		
Skyline Apartments			✓		✓
3 Sisters		✓	✓	✓	
JOY Drinking Water	✓	✓	✓	✓	
Bayon Bakery	✓				✓
KCFood		✓	✓		



別添資料 ⑧ 活動別資料

⑧-2-8 Consultant Evaluation Sheet



## Cambodian SME<sup>1</sup> consultant qualification

### 1. The purpose of this qualification

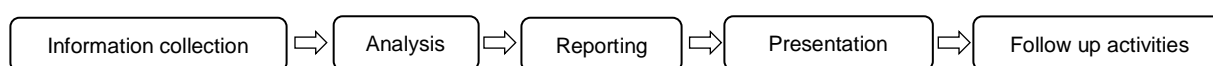
This consultant qualification standard is built for maintaining and improving Cambodian SME consultant's ability.

### 2. The Application of the criteria

This qualification shows the captivity and knowledge in which NPCC staff and private sector consultants should obtain in the hierarchy of class when they organize company diagnosis and consulting to Cambodian SMEs.

### 3. The definition of hierarchy

Cambodian consultant class divided into four classes, "Assistant", "Junior", "Intermediate", "Senior", in the hierarchy. Each class is defined in the following table. Consulting process in the definition is referred bellow flows.



-Reporting includes problem finding and solution.

Class	Definition
Assistant	<ul style="list-style-type: none"> <li>-Assistant for upper consultants; Assistant collects information and analyze the data under instruction of upper consultant</li> <li>-Assistant could not participate in the consulting process positively.</li> </ul>
Junior	<ul style="list-style-type: none"> <li>-Junior consultant could complete some of consulting process under support of upper consultant.</li> <li>-Junior consultant could apply their knowledge and method in limited circumstance and could not put theory into practice.</li> </ul>
Intermediate	<ul style="list-style-type: none"> <li>-Intermediate could collect information and analyze it by himself, but in the process of reporting and presentation the support by upper consultant is necessary.</li> <li>-Intermediate could instruct lower consultant in the process of information collection.</li> <li>-Having general knowledge and experience, could put theory into practice in limited circumstance.</li> </ul>
Senior	<ul style="list-style-type: none"> <li>-Senior could complete all processes by himself and instruct lower consultant in a widespread way.</li> <li>-Having extensive knowledge and experience, could put theory into practice.</li> <li>-Could propose and comment on SME supporting measures.</li> </ul>

<sup>1</sup> Small and medium enterprise

#### 4. Quality requirement

Quality requirement for Cambodian SME consultant consists of following 10 items and each is defined below table.

Criteria	The quality requirement	Definition
Human relationship	Interview ability	<ul style="list-style-type: none"> <li>-Could create interview sheet in accordance with each company.</li> <li>-Could collect information and will from management director and manager and so on in the interview.</li> <li>-Could change the question depending on the situation to get additional necessary information in the interview.</li> </ul>
	Reporting ability	<ul style="list-style-type: none"> <li>-Could drew down the report clearly and simply, concluding the analysis result and proposal.</li> <li>-Could create the table and chart effectively summarizing the analysis result and proposal.</li> <li>-Could complete the report till deadline.</li> </ul>
	Presentation ability	<ul style="list-style-type: none"> <li>-Could convey the content of the report to managing director clearly and simply.</li> <li>-The content of presentation is logical and satisfactory for audience.</li> <li>-Could give appropriate answer to questioner understanding the point of the question in Q and A session.</li> </ul>
Method and knowledge on company diagnosis	The ability for grasping the problem	<ul style="list-style-type: none"> <li>-Could catch the problem theoretically from collected information.</li> <li>-Could identify the cause of problem in the diagnosed company.</li> </ul>
	Solution ability	<ul style="list-style-type: none"> <li>-Could propose feasible solutions according to company's circumstance.</li> <li>-Could create the action plan which solutions are prioritized and scheduled.</li> </ul>
	Knowledge, method and application	<ul style="list-style-type: none"> <li>-Well understand the method and knowledge applicable for company diagnosis.</li> <li>-Could apply various methods and knowledge to diagnosed company effectively and put a theory to practical use according to circumstance change.</li> <li>-Could select and apply the suitable method and knowledge also in follow up activities.</li> </ul>
Attitude, consciousness and ethic on company	Leader ship	<ul style="list-style-type: none"> <li>-Could lead the diagnosis team to proper direction.</li> <li>-Could monitor the progress of company diagnosis and consulting activities sharing the necessary information among members.</li> </ul>

diagnosis		-Could guide the junior consultant continuously and give the advices as necessary.
	Consulting ethic	-Secure the company information through managing the collected information and documents. -Not take a bribe and obtain convenience items.
	Willing to learn	-Be always interested in the company diagnosis knowledge and method learning them continuously. -Select the seminar necessary for capacity development and always develop on one's own.
	Attitude for consulting activities	-Join the company diagnosis and consulting activities positively. -Understand the responsibility and duty in diagnosis and consulting activities. -Could work with other member cooperatively and possibly.

#### 4. Task requirement by class

Task requirement which Cambodian SME consultant should acquire is showed in the following, also the requirement is arranged capacity level of “Δ”, “○”, “◎” in order to motive Cambodian consultant to master the requirement. Pre company diagnosis is hold for selecting company and preparing actual company diagnosis.

Δ Capable with instruction ○ Capable with Own capacity,  
◎ Capable as a tutoring staff

Major item	Sub topic	Assistan t	Junior	Interme diate	Sinner	A supplementary explanation.
Pre company diagnosis	Schedule arrangement	Δ	○	◎	◎	
	Interview		Δ	○	◎	
	Information collecting		Δ	○	◎	
	Reporting for pre company diagnosis		Δ	○	○	Fill out the fixed format
	Company evaluation			Δ	◎◎	
Company diagnosis	Diagnosis policy making			Δ	◎◎	
	Diagnosis plan		Δ	○	◎	
	Interview		Δ	○	◎	
	Information collection	Δ	○	◎	◎	

	Program finding		△	○	◎	
	Solution creation			△	◎◎	
	Table and figure creation	△	○	◎	◎	
	Writing			△	◎◎	
	Presentation			△	◎◎	
Follow up	Schedule arrangement	△	○	◎		
	Agenda	△	○	◎		
	Examination in advance		△	○	◎	
	Visiting Examination			△	○	
	Examination after visit			△	○	
	Reporting		△	○	◎◎	Fill out the fixed format

## 5. The knowledge area equipment

The knowledge that Cambodian SME consultant should acquire is arranged in following six fields. Main topics in each field are shown in the bellow.

**【Management strategy】** SWOT analysis, PPM theory, Domain, Growth strategy, Competitive strategy

**【Marketing】** Market research, Market segmentation, Positioning map, Marketing mix, Internet marketing

**【Financial analysis】** Way of thinking for B/S(Balance sheet) and P/L(Profit and loss statement),Financial analysis, Cost management

**【HRM】** Job description, Capacity evaluation method, Education and training, Leadership theory, Motivation theory, Promotion and Raise

**【Production management】**

5S, Work management, Layout improvement, Work sampling, IE (Industrial Engineering), Proses management, Purchasing management

**【Quality management】**

PDCA cycle, QC 7 tools, (Pareto chart, Fish born chart, Graff, Management chart Histogram, Scatter graph), Statistical management method, ISO/HACCEP

Although main and basic knowledge necessary for company diagnosis is shown in the above, upgrade of these topics and acquirement for new topics should be done systematically in some necessity.

## 6. Working knowledge

Although this qualification standard shows capacity and knowledge that Cambodian SME consultant should know in each class, it is also applied for consulting and supporting activities for SME, Consultant capacity

development, promotion, and incentive, etc.

#### 7. Career of school education and company

When we recruit and develop the SME consultant, Career in school education and work should be taken in account. Educational background such as university, junior college, high school and job career as a consultancy working carrier such as sales, marketing, production, management are included. The long time experience in school education and working career are useful for overcoming the complicated problem and proceed company diagnosis and consulting activities.

#### 8. The way of SME consultant upbringing in Cambodia

When SME consultants are trained in Cambodia, donor training such as APO, JICA etc. had been utilized so far. From now on NPCC staff should be the teacher who could develop the curriculum and material by themselves. They should change their mindset and attitude from defensive to offensive for capacity development. The training method should not only knowledge acquisition in a lecture but also practical training by discussion in the intensive and systematic curriculum.

OJT, On the Job training is the effective training method that boss and trainer direct and train their subordinate in the office working together. The system and organization are developed for effective OJT.

Self-development is the method that consultants study necessary knowledge and tools by him in own free time positively. So far English learning has been adapted as self-development method in NPCC, Organizational system which support high motivated person is developed from now on. This system encourages that NPCC staff lunch self-development by organizational support.





別添資料 ⑧ 活動別資料

⑧-2-9 パイロット 12 社最終報告  
資料



# លី លី ហ្វឹដ អ៊ីនឌីស្ត្រី ខុ អិលធីឌី LYLY FOOD INDUSTRY Co., LTD



T1-01

1

## Contents

- I. Company Profile**
- II. Result of Company Diagnosis**
- III. Follow-up Activities**
- IV. Outcomes**
- V. Remaining Challenges**
- VI. Conclusion**

2



## I- Company Profile

<b>Name</b>	LYLY FOOD INDUSTRY Co., LTD
<b>Address</b>	<b>#281, Kbal Domrey Village, sangkat Kakab, Khan Posenchey, Phnom Penh</b>
<b>Tel</b>	<b>(855) 23 679 9999 / 23 689 9999</b>
<b>Home page &amp; Email</b>	<a href="http://www.lylyfood.com">www.lylyfood.com</a> <a href="mailto:keo_mom@online.com.kh">keo_mom@online.com.kh</a>
<b>Established</b>	<b>May 2002</b>
<b>Number of employees</b>	<b>310</b>
<b>Number of Female employees</b>	<b>90</b>

3

## I- Company Profile



4



# I- Company Profile

## Vision

To become the first model company leading the way with good quality and hygienic snacks in Cambodia and with the ability to export to foreign markets.

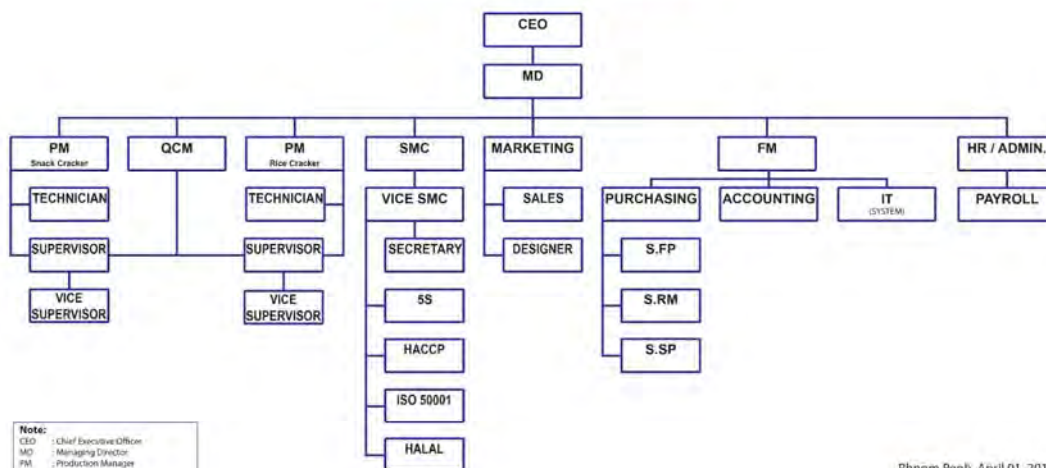
## Mission

Ly Ly Company produces good quality and hygienic products of Japanese standard and include vitamin and nutrition ensuring healthy, growth and intelligence of kids, particularly helping pregnant women decrease handicap babies.



# I- The Organizational Chart of the Company

## រចនាសម្ព័ន្ធនៃក្រុមហ៊ុន លី លី ហ្វឹន ហ៊ីន ជាន់ ហ្វឹន ខុ អិល អិល



**Note:**  
 CEO : Chief Executive Officer  
 MD : Managing Director  
 PM : Production Manager  
 FM : Financial Manager  
 QCM : Quality Control Manager  
 SMC : System Management Committee  
 HR : Human Resource  
 Admin. : Administration  
 S.FP : Stock (Finished Products)  
 S.RM : Stock (Raw Materials)  
 S.SP : Stock (Spare Parts)

OC-HR-001

Phnom Penh, April 01, 2015  
Chief Executive Officer



Keo Mom



## I- Products and Distribution

### 1. 100 Riels



### 2. 200 Riels

Type



### 3. 500 Riels



Type



## I- Products and Distribution

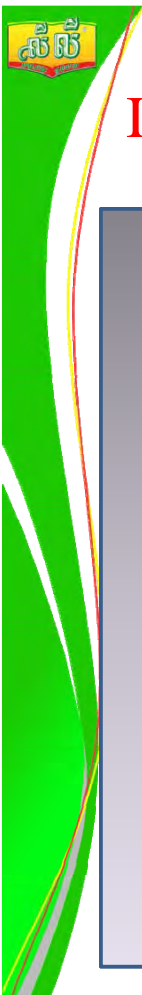
### Distribution to all 25 provinces and cities of Cambodia



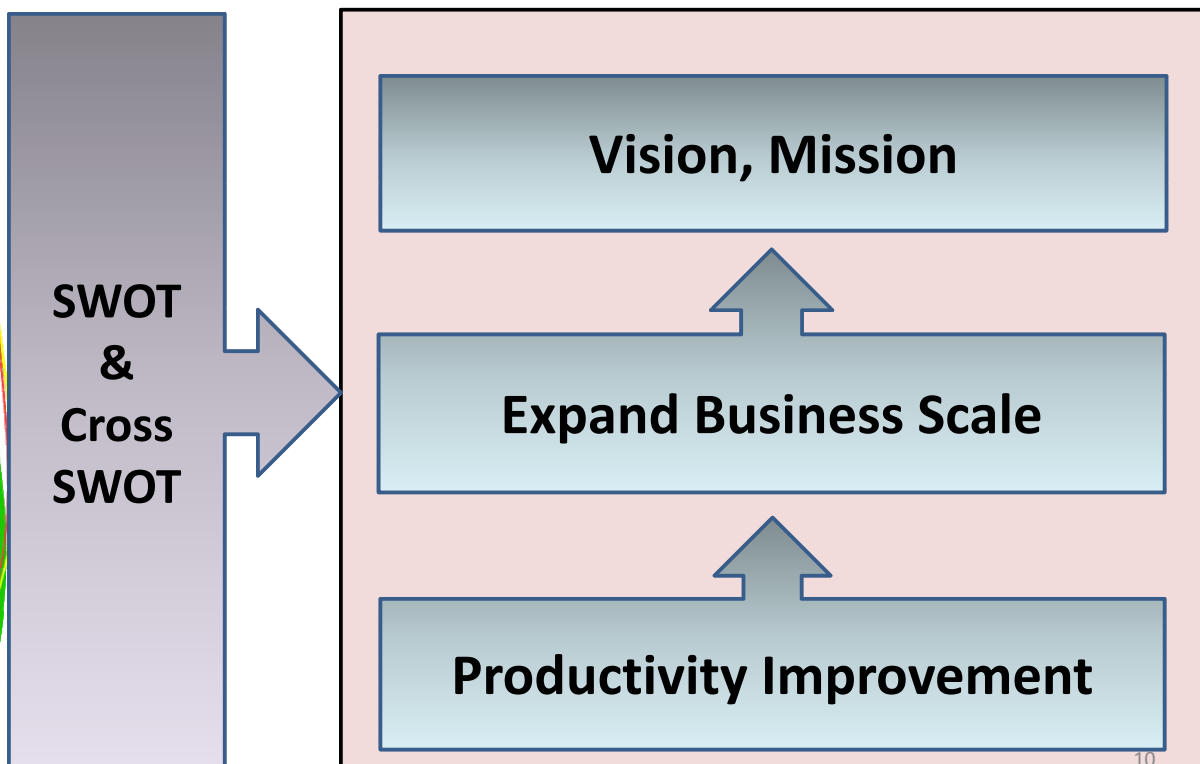


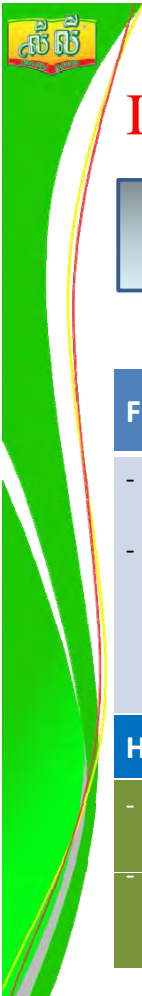
## II- Products and Distribution

### Export to overseas market



## II-Result of Company Diagnosis





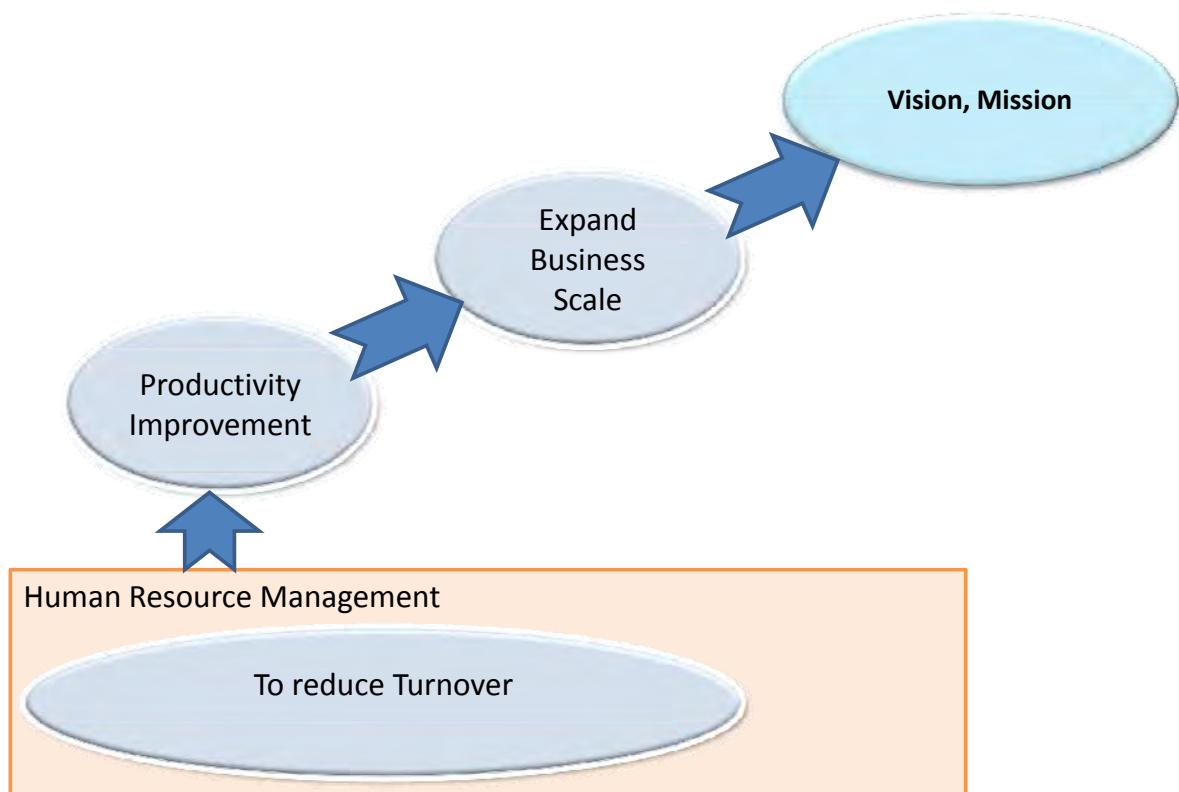
## II-Result of Company Diagnosis

Productivity Improvement	
Financial	Marketing
<ul style="list-style-type: none"><li>- Financial management is not particularly a big problem is seen.</li><li>- Aiming at further improvement, should be computerized</li></ul>	<ul style="list-style-type: none"><li>- Marketing is not particularly a big problem is seen.</li><li>- In the future, Recommendation are following<ul style="list-style-type: none"><li>• To New Product Development by using Positioning Map Analysis .</li><li>• To Making Sales Strategy by Analysis of Distribution Channel.</li></ul></li></ul>
Human Resources Management	Production
<ul style="list-style-type: none"><li>- HR relevant documents have been sufficiently prepared.</li><li>- Result of Morale Survey is not high employee satisfaction.</li></ul>	<ul style="list-style-type: none"><li>- Production management is not particularly a big problem is seen.</li><li>- -Especially defect product are well controlled.</li></ul>

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## II-Result of Company Diagnosis



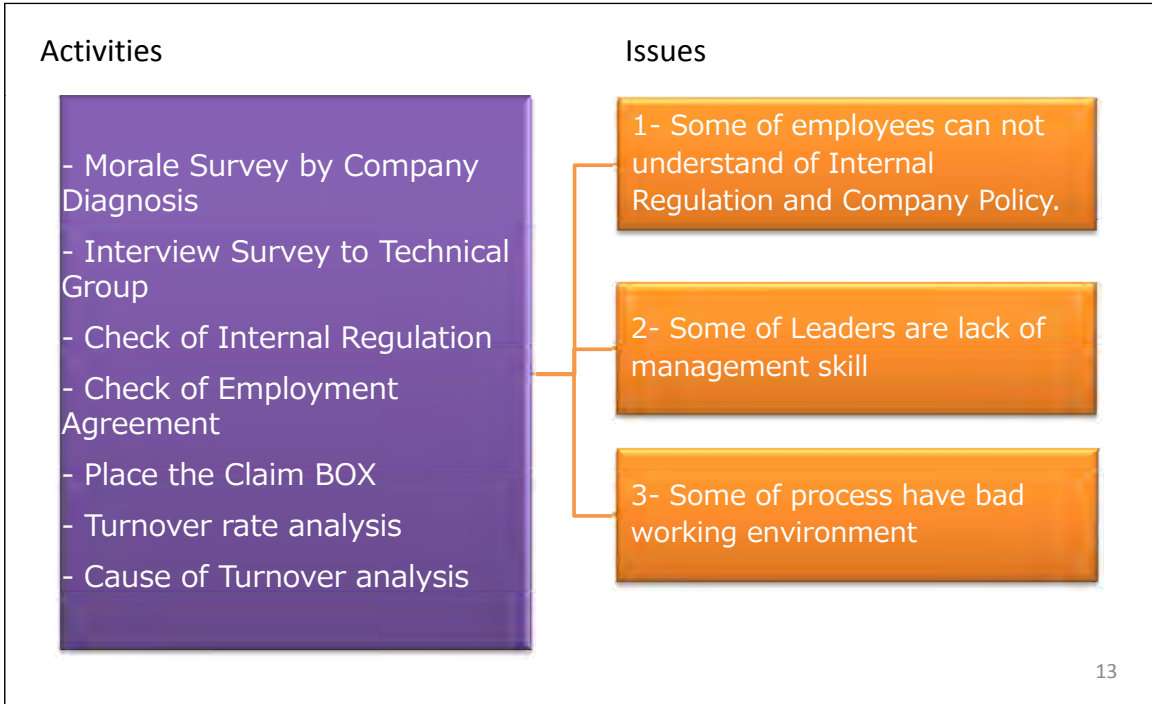
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### III-Follow-up Activities

## To reduce Turnover



### III-Follow-up Activities

## To reduce Turnover

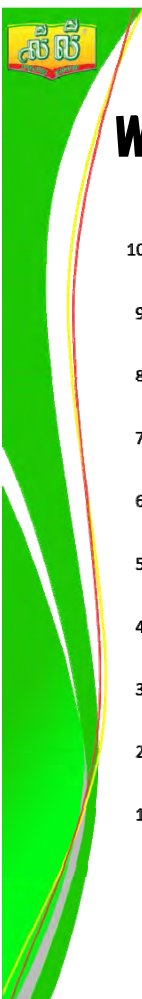
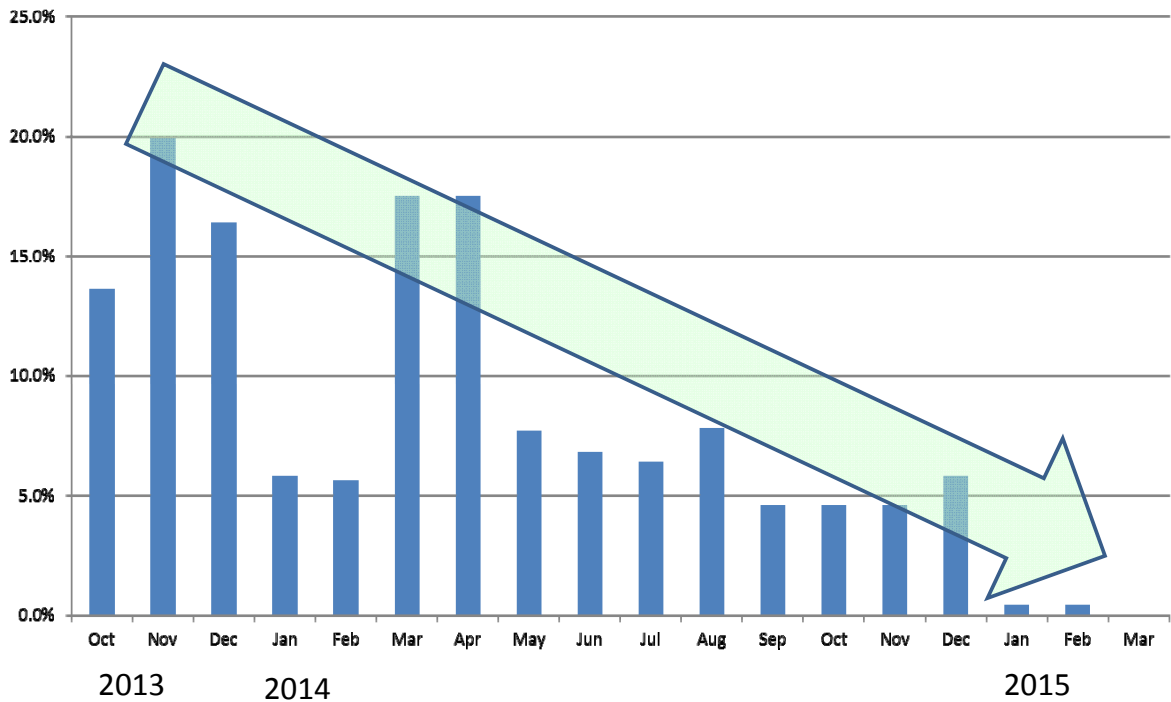
Phase	Solutions
Phase1	<ul style="list-style-type: none"> <li>- To be punctual the Internal layoff rule procedure</li> <li>- Update Employment Agreement</li> <li>- Place the Claim BOX</li> </ul>
Phase2	<ul style="list-style-type: none"> <li>- Improvement of working environment</li> <li>- Training to employees the Internal Regulation and Company Policy.</li> </ul>
Phase3	<ul style="list-style-type: none"> <li>- Training to Managers by Group Discussion</li> <li>- Calculation Turnover</li> </ul>



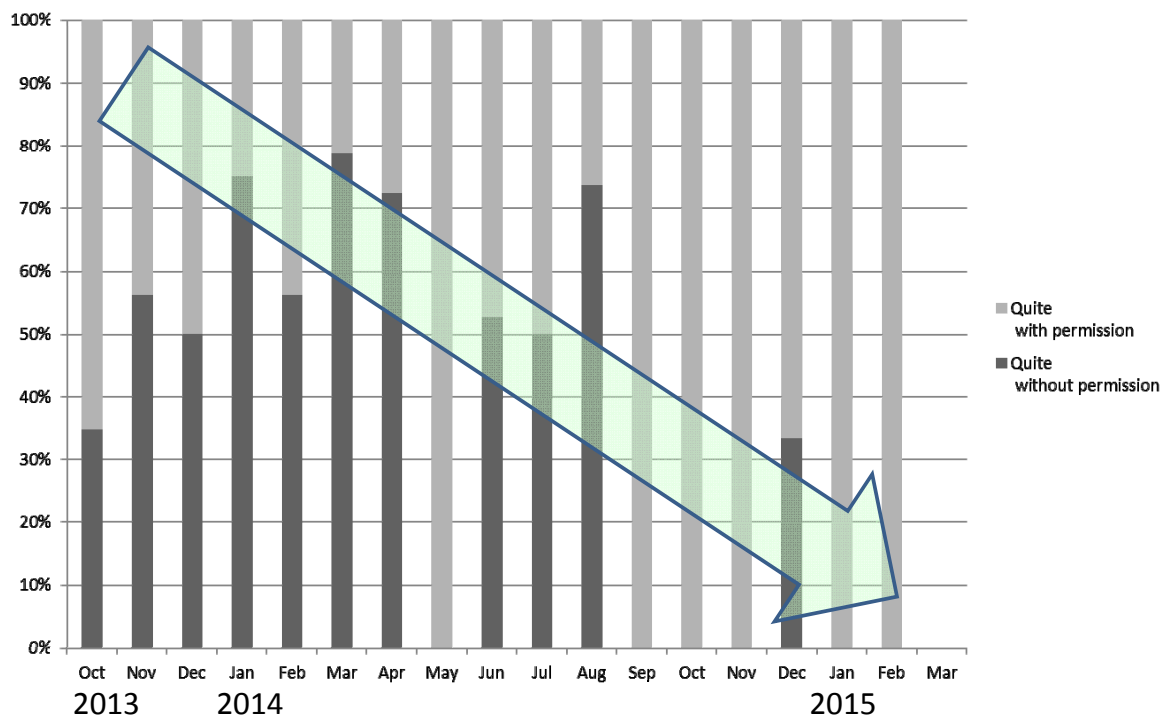
## IV. Outcome

### Reduced Turnover Rate

%Turn over



### Without permission Quitting Rate has decreased





## VI- Conclusion

To increase productivity is the purpose of all companies.

Thus, human resource must be focused through:

- Announcement of recruitment
- Training and developing
- Evaluation on the result of real works
- Compensation and other benefits.

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## Various awards obtained

### Receiving national and international level awards



2013



2014



200



201



2011



2013



2013<sup>18</sup>



SENTO SA SILK UNIFORM

*Make You Look Professional*

29th April 2015

## Contents

- I . Company Profile
- II . Result of Company Diagnosis
- III . Follow-up Activities
- IV . Outcomes
- V . Remaining Challenges
- VI . Conclusion

# I . Company Profile

SentoSaSilk Uniform is a part of SentoSaSilk Co.,LTD supplies all kind of uniform.

SentoSaSilk Co.,LTD is apparel SentoSaSilk uniform more than 9 years.

We supplies quality work ware for every professional and business such as five star hotels ,Casino, Banking sector, airlines, medical environment and many other activities.



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# I . Company Profile

**SentoSaSilk** was founded on 4th February 2004 by **Ms. Seng Takakneary** and was inspired by famous American entrepreneur who was responsible for reviving the silk industry in neighboring country.

The main purpose of **SentoSaSilk** is to make an impact in Cambodian Society by promoting Cambodian Silk and Cambodian Culture as well as providing opportunities to women and to the less fortunate people and develop them to improve their living conditions by creating more jobs and bringing thousands of families out of poverty.

**SentoSaSilk** started its operations in a small flat located in the busy streets along Phnom Penh's riverside.

During its initiation, The founder finds the opportunity for disable Cambodians to have a place in the society and help improved their well being by providing them job. **SentoSaSilk** started with two tailors Mr. Ek Ty and Ms Srey who are both with physical disabilities. They were sourced from a Cambodian national organization for disabled persons. Since then, the two were developed as master trainers and decently working up to now as trainers/teachers of **SentoSaSilk**.

As the company finds it growth, more disabled persons were given chances to get decent jobs. On top of that, new fresh young aspiring graduates from poor families were given opportunities to get trained by **SentoSaSilk** and, more young citizens was able to acquire good working ambience and professional management experiences. Moreover, craftsmen and weavers in different provinces were developed as entrepreneurs providing sustainable income to their communities.

**SentoSaSilk** uses it "high quality silk products and uniform services" as a vehicle to their journey in fulfilling their main purpose . The founder is very passionate in developing Cambodian people and seriously working on the sustainable path to continue and expand , to enable them develop more people, help their country men and contribute in the society of Cambodia.

# OUR UNIFORM SERVICE

Professional design



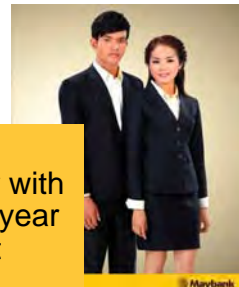
Best service and quality



Advice on fabric quality to suit your company's needs



Special offer with every three-year contract



19.07.2015

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SENTOSA SILK UNIFORM

## Our Product





# SENTOSA SILK UNIFORM

Founder/ Director  
Uniform Manager

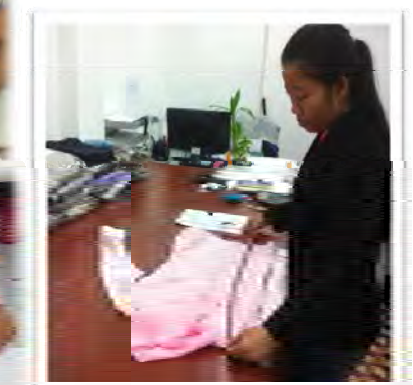
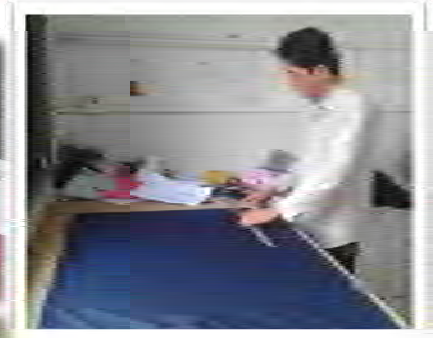
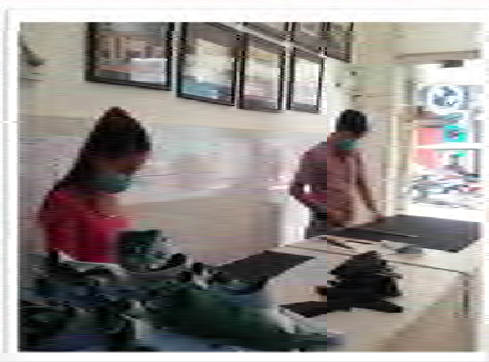
: Seng Takakneary  
: Ms. Run Sophin

Accountant : 2 persons  
Stock Control : 1 person  
Purchasing : 1 person

Designer : 1 person  
Quality Control : 1 person  
Button Tailor : 1 person  
Cutting Female : 4 persons  
Cutting Male : 4 persons  
Tailors /operators : 30 persons  
Sub contractors : 30 persons



# SENTOSA SILK UNIFORM



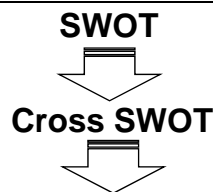
## II. Result of Company Diagnosis



9

### II. Result of Company Diagnosis

Vision / Philosophy	-Leading company to provide high quality Uniform and Cambodian silk to local and international customers.
---------------------	---



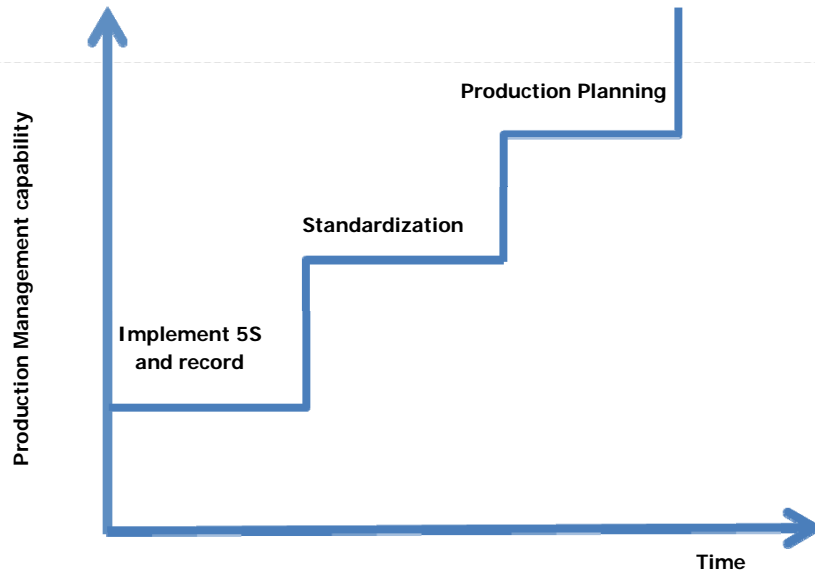
Vision & Mission	Sales & Marketing strategy
-Sharing vision and Mission (all staff)	-putting uniform in the shop -Top sale to new company -Verbal Marketing -Web site, and Facebook -Strengthening Marketing -Using ICT with customer -CEO makes networking -Promotion & advertisement
HR strategy	Production Strategy
-Strengthening HRM	-Strengthening inspection -Strengthening stock management (stock room) -Strengthening 5S -Strengthening planning (order, production) -Strengthening Instruction -Productivity and quality increased

10



## II. Result of Company Diagnosis

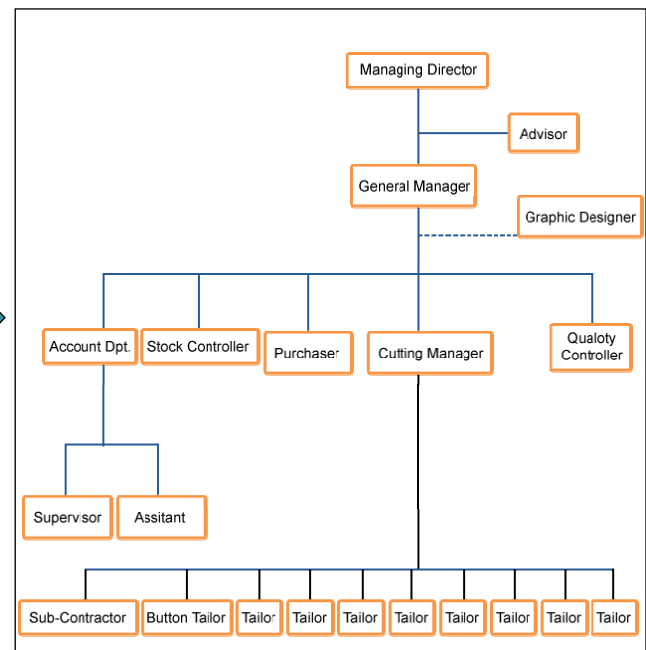
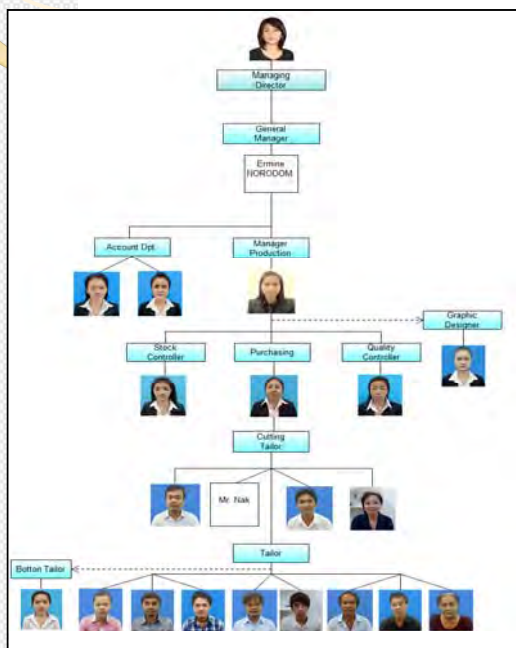
### Strengthening production



11

## II. Result of Company Diagnosis

### Review Organization Chart



12

# III. Follow up Activities

## Production

- 5S Implementation
- Record for progress management
- New Factory Layout Design
- Cost accounting

## Human Resources management

- Preparation of Job Description (JD)
- Maintenance and Improvement of Motivation
- Optimize Organization

## Preparing business plan

## III. Follow up Activities

Accessories table (Before)



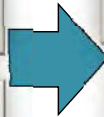
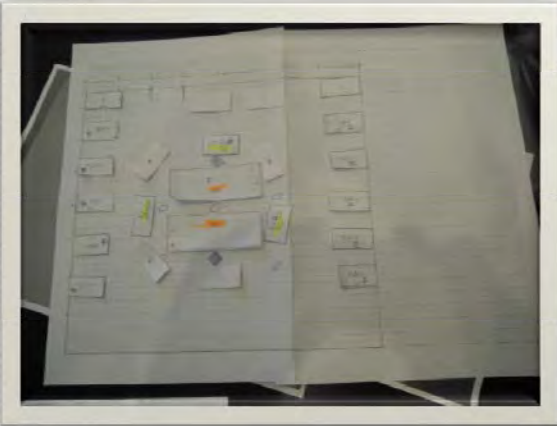
## 5S Implementation

Accessories table (After)



### III. Follow up Activities

### New Factory Layout



15

### III. Follow up Activities

### Cost accounting



16

### III. Follow up Activities

#### Preparing business plan



17

### IV . Outcomes

- Orders and inquiry were increased.
- Production place management was improved by 5S.
- Sales quotation understood how to optimize .
- Employee motivation was maintain and improved .



18

## V . Remaining Challenges

**To formulate our business plan ,  
Implement by ourselves ,  
to growth the next stage.**



19

## VI . Conclusion

Special thanks to MIH and JICA expert , to let me, to be, where I'm today.  
When I started in November 2013, SentoSaSilk was a family business with  
a limited view of Future for all the dream I want and for my team.

I learned, sometimes with difficulties, my confidence was fragiled because  
missing tools to complete my business.

I have to accept, to change, some of my habits and I discovery a treasure:

How to communicate,

How to calculate and find all my hidden costs

How to make my family business a National level and open  
to international market.

With a solid structure, SentoSaSilk will step forward.

Yes, I need more support to go and get markets with news projects as increase  
The products with a new workshop

SentoSaSilk Uniform service today is ready for International market and  
would be grateful if MIH or JICA could help to access to the market.

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SENTOSA SILK UNIFORM



Thank you





## Peace Nail Manufacturing Handicraft (វិស័យកសិកម្ម)

1

### Table of Contents

- I. Company Profile of Peace Nail Manufacturing Handicraft
- II. Result of Company Diagnosis
- III. Activities in Project Implementation (Consultation)
- IV. Outcome
- V. Continuing Challenges
- VI. Conclusion





# I. Company Profile of Peace Nail Manufacturing Handicraft

## A. Company Profile

Company Name	Peace Nail Manufacturing Handicraft
Type of Business	Nail Manufacturing
Product (Brand) Name	Picture of Pigeon (Peace Nail)
Number of Employee	37 persons
Telephone	012 811 130
Address	Along the National Road No.5, opposite of the office of Russey Keo District



# I. Company Profile of Peace Nail Manufacturing Handicraft

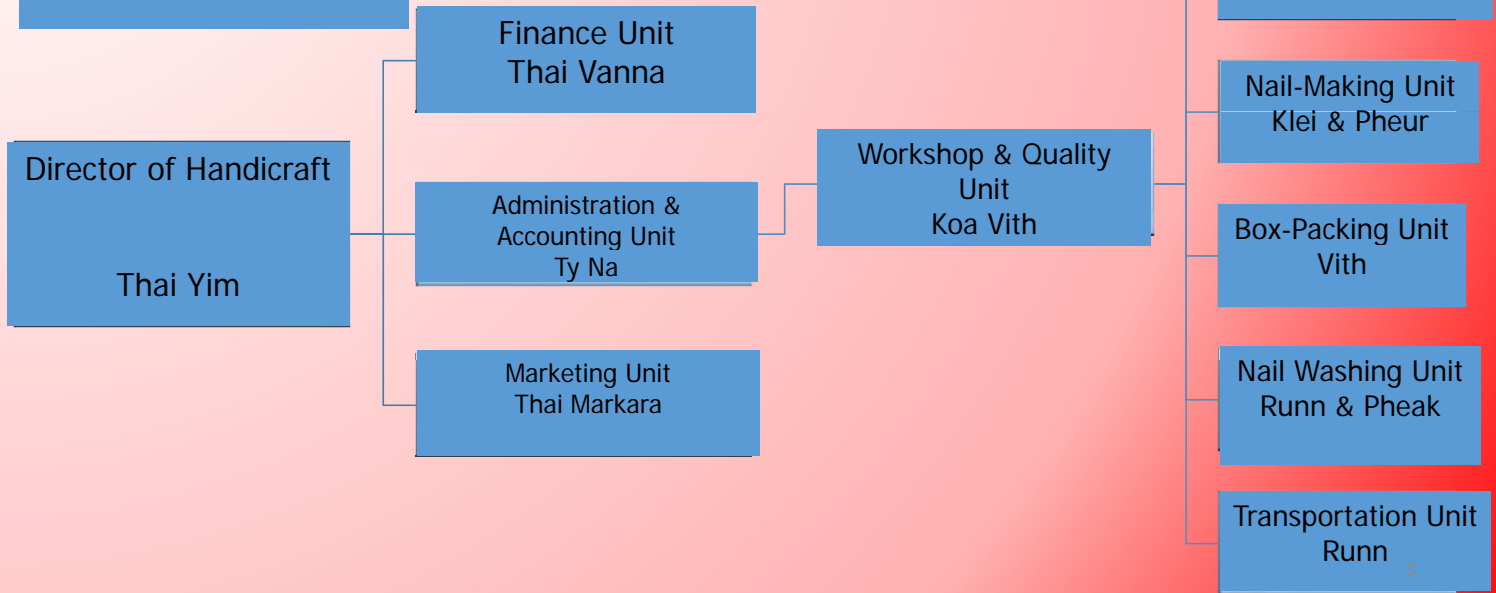
## B. Vision

- To become a leading manufacturer producing best-quality nail in Cambodia
- To create employment for Cambodians



# I. Company Profile of Peace Nail Manufacturing Handicraft

## C. Organization Structure



## II. Result of Company Diagnosis

### A. Market expansion strategy

- Building partnership with foreign companies
- Diversifying products
- Expanding local market (partnering with large construction companies)



## II. Result of Company Diagnosis

---

### B. Competition Strategy

- Strengthening the management of handicraft
- Strengthening quality of product (standard)
- Strengthening relation with existing customers
- Continuing partnering with large construction companies
- Offering special promotion to new customers
- Developing products based on market demand



## II. Result of Company Diagnosis

---

### C. Challenges during strategic process

- Taking times in considering and testing
- It's difficult to give instruction to old chief worker
- Taking times in monitoring the implementation of old chief workers
- Taking time in coaching and giving instruction to new workers due to the turnover in the handicraft
- Causing bottleneck for production and supply chain



## II. Result of Company Diagnosis

---

### D. Solutions to Challenges

- Restructuring the organization chart of the handicraft
- There will be no bottleneck when some old and new method are used
- Trying to understand and improve nail quality
- Preparing table of size, scale and attached pictures
- Implementing 5S



### III. Activities in Project Implementation (Consultation)

---

- Implementing 5S in the handicraft
- Strengthening production management focusing on quality, price and transport (Q.C.D)
- Continuing to implement staff promotion strategy
- Setting up standardized data, accounting and financial system.



### IV. Outcome

---

- Understanding the reform, preparation and development of production chain
- Setting up better organization structure
- Improving nail quality
- Reducing labor and saving time
- Reducing expenses
- Increasing sales from 20%-30%
- Getting appreciation from customers and access to updated market information



## V. Continuing Challenges

---

- Keep finding depots and customers in other provinces and cities
- Diversify products based on market demand
- Continue partnering with large construction companies
- Keep improving nail quality
- Develop the handicraft to become a leading manufacturer producing best-quality nail in Cambodia



## VI. Conclusion

---

Finally, our handicraft would like to express our sincere appreciation to working group of the Ministry of Industry and Handicraft and JICA Expert team for the company diagnosis and consultation to our handicraft by identifying and improving our weakness as well as simplifying our tasks enabling us to be ready for the ASEAN market integration at the end of 2015.







# *Diamond Plastic*

*April 29, 2015*

Venue: Sofitel Hotel

1

## **Table of Contents**

- I . Company Profile
- II . Result of Company Diagnosis
- III. Activities in Project Implementation
- IV . Outcome
- V . Remaining Challenges
- VI . Conclusion

2



# I. Company Profile



3  
3

## I.- 1 Company Profile

<b>Handicraft Name</b>	<b>Handicraft of manufacturing, purchasing and selling all types of plastic products</b>
Type of Business	Plastic related products
Product Brand	Diamond Logo
Business Owner	Chhour Heng Piv
Product	Manufacturing plastic products
Number of Employee	20
Telephone	012 377 738

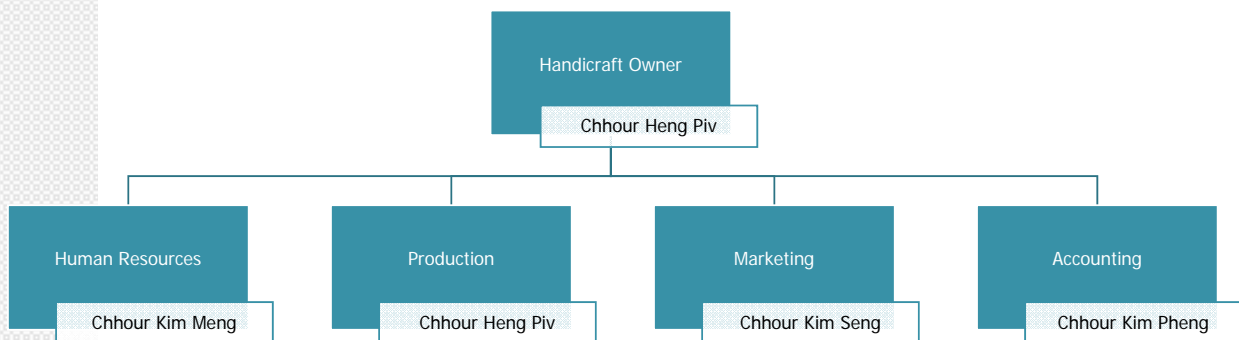
## I.- 2 Vision

-To be a leading company in Cambodia in processing and producing plastic products



2015/7/19 1

## I.- 3 Organization Chart



2015/7/19 1



## II. Result of the Company Diagnosis

7<sub>7</sub>



### II.- 1 Market Expansion Strategy

- Market demand for local plastic household products is increasing
- Foreign companies are interested in this business
- Focusing on (QCD) management such as product quality, cost and delivery



## II. -2 Competition Strategy

- Using cheap and abundant raw materials
- Being flexible with timely market price
- Making sure sufficient stock to ensure timely supply

2015/7/19 1



## II. -3 Defensive Strategy

- Using full machine capacity
- Strengthening capacity of technician in using machines
- Seeking partners to increase resources and production techniques
- Strengthening product quality

2015/7/19 1



## II.- 4 Solutions to Challenges

- Implementing 5S
- Setting product standard
- Making management stock record and sales record
- Making a production plan

2015/7/19 1



## III. Activities in Project Implementation

- Explaining and giving instruction on 5S implementation
- Explaining and giving instruction on how to develop production chain

## IV . Outcome

13  
13



BEIOT



## After





## V. Remaining Challenges

- Strengthening 5S implementation to reach KAIZEN, GMP, etc.
- Expanding market segmentation
- Increasing human resources
- Lacking of capital for importing machineries and other large-scale facilities.



## VI. CONCLUSION

Lastly, our handicraft would like to express our sincere appreciation to the working group of the Ministry of Industry and Handicraft and JICA Expert Team for providing company diagnosis and consultation to our handicraft. We would like to suggest that the government develop promotion policy to craftsmen like us and to facilitate import tariff on facilities, machineries, other raw materials, and export tax as well as the access to credit policy for craftsmen/manufacturers in order to motivate us to carry on the business.



***Thank You  
For Your Attention!***







# KY SIV CHHENG PROTEIN FOODS COMPANY



Prepared by Mr. Chhour Chheng

1

## TABLE OF CONTENTS

1. Overview of the company
2. Result of the Company Diagnosis
3. Activities in Project Implementation  
(Company Diagnosis)
4. Accomplishment
5. Unresolved Challenges
6. Conclusion

2

# 1.OVERVIEW OF THE COMPANY

3

## 1.1 COMPANY PROFILE

Company Name	<b>Ky Siv Chheng Protein Foods</b>
Type of products	Dried fruits, fruit jam, dried meat
Product Brand	Protein Food
Ownership	Mr. Chhour Chheng
Year of Establishment	2005
Number of Employee	10 persons
Contact	012 882 737/ 012 281 867 ksc.proteinfood@gmail.com

4



Drying kiln





Packaging room



Final product storage

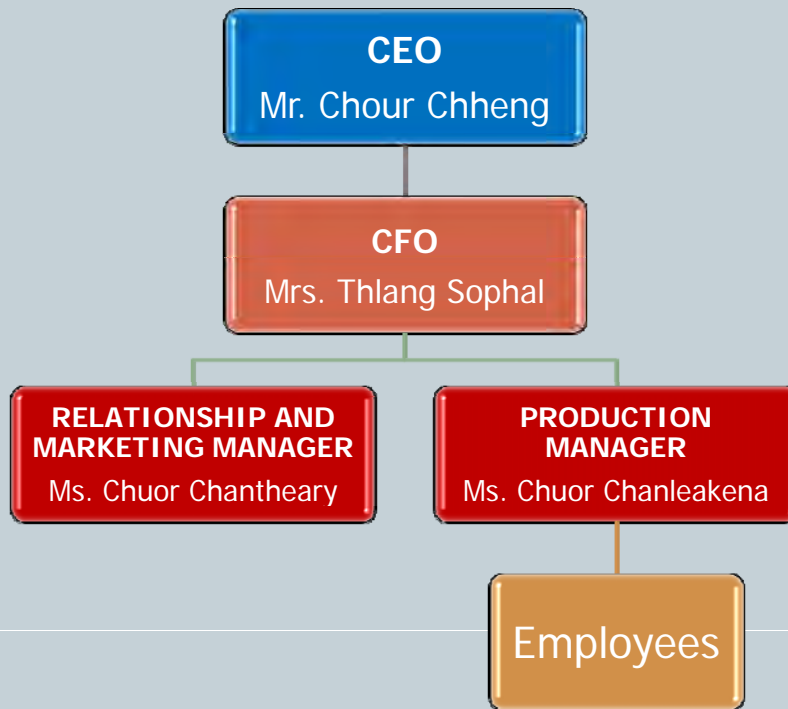


# 1.2 SPECIALITY

- ❖ Food Processing
  - ❖ Dried Fruits
  - ❖ Fruit Jam
  - ❖ Dried Meat
  
- ❖ Machinery Innovation



## 1.3. ORGANATION STRUCTURE



9

## 2. TEMPERORY RESULT OF THE COMPANY DIAGNOSIS

10

## 2.1. GROWING STRATEGY

- Adjusting production chain
- Increasing productivity (reducing production cost)
  - Investment in machine
- Improving and strengthening product quality and good price
- Developing strategy for new products
- Developing strategy for new market expansion and export
- Increasing advertisement/promotion

11

## 2.2. COMPETITION STRATEGY

- ❖ Making an attractive packaging
- ❖ Having high and standardized quality and competitive price
- ❖ Adhering to food safety
- ❖ Building confidence and convenience to customers
- ❖ Increasing productivity to reduce production cost
- ❖ Punctual delivery and good customer relation

12

## 2.3. CHALLENGES

- ❑ ASEAN Integration at the end of 2015
- ❑ Strong local and foreign competition
- ❑ Limited access to electricity for production process
- ❑ High cost of advertisement through mass media
- ❑ Annual increase in employee salary

13

## 2.4. SOLUTION

- ❑ Increasing production's productivity
  - Investment in machines
- ❑ Strengthening and expanding local and foreign market
- ❑ Using renewable energy instead of electricity
- ❑ Using a better staff management strategy
- ❑ Managing production quality more effectively
- ❑ Increasing and improving quality
- ❑ Innovating new products from existing products

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### 3. ACTIVITIES IN PROJECT IMPLEMENTATION (COMPANY DIAGNOSIS)

- ❑ Constantly adhering to 5S to obtain HACCP
- ❑ Keeping abreast of products available in the market and interacting for market expansion
- ❑ Implementing the management of production quality, stock of raw-material
- ❑ Redesign package
- ❑ Innovating new products
- ❑ Setting up weekly meeting with employees

15

### 4. OUTCOME

- ❖ Gaining access to international market
- ❖ Improved product quality
- ❖ Smoother marketing process
- ❖ Gaining a wider market
- ❖ Gaining more support and trust from more and more customers
- ❖ Employees are more aware of production process

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## 5. UNRESOLVED CHALLENGES

- ❑ The presence of fake imported goods in the name of locally-made products
- ❑ There are some customers who do not support local products
- ❑ Limited market segmentation
- ❖ Most targeted customers are foreigners only

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## 6. CONCLUSION

- ❖ The company has gained good consultation and other knowledge from JICA Expert and NPCC team
- ❖ Acquiring a better production process



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## 6. CONCLUSION (CON'T)

- ❖ Having better management of production, quality, stock and market
- ❖ Gaining better market flow
- ❖ The company grows

## 6.1. SUGGESTION TO THE GOVERNMENT

- ❖ Enforcing the quality control for imported products
- ❖ Facilitating export procedures

THANK YOU VERY MUCH FOR YOUR ATTENTION







**ChamPei**  
Spa & Salon  
Heal your body, relax your mind.

By Soksan Tem

1

## Content

-  Company Profile
-  Result of Company Diagnosis
-  Follow-up Activities
-  Outcomes
-  Remaining Challenges
-  Conclusion

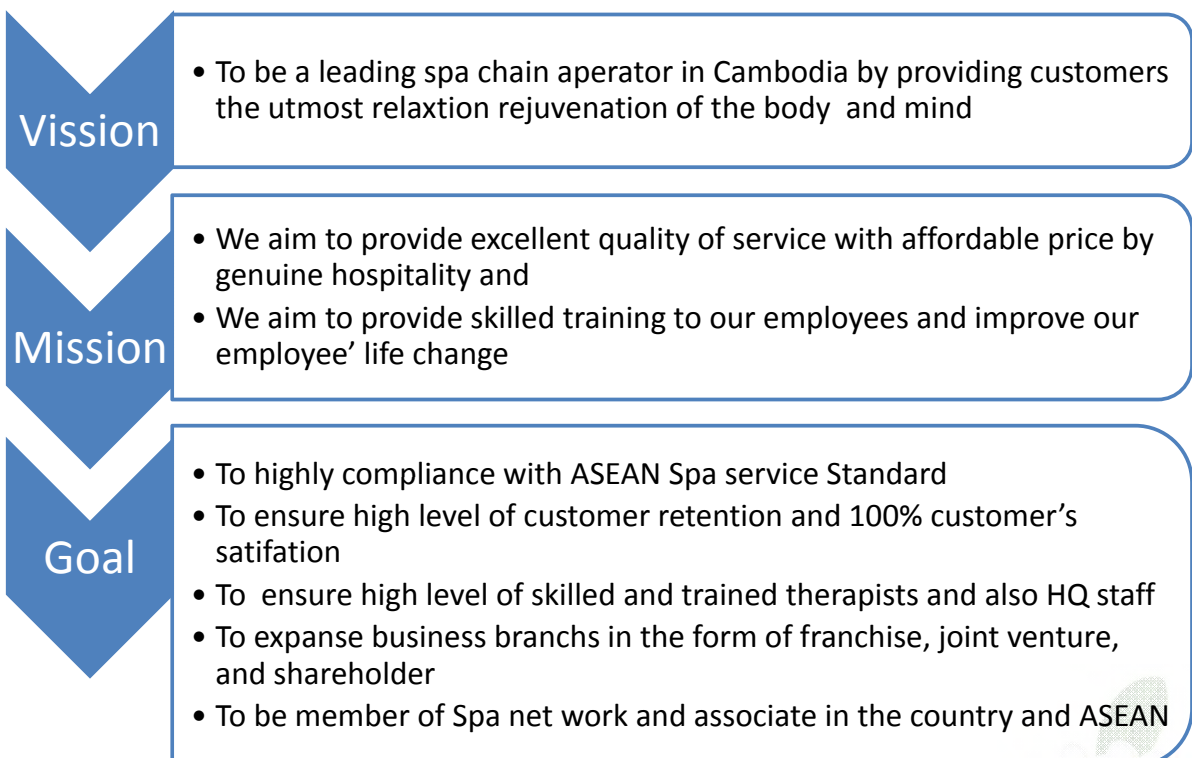


2

# Company Profile



## VISION, MISSION and GOAL



# Our Branches

Champeï Spa and Salon is Operated in November 2006. It is spacious and thoughtfully designed to give each client the utmost relaxation, attention and care. Located in an exclusive area of Phnom Penh, Champei Spa and Salon is a perfect escape and well suited to cater to the city's business and professional elites.



Champeï #38  
# 38, St. 57, BKK I  
Tel: 023 222 846



Champeï #07  
# 07, St. 334, BKK I  
Tel: 023 217 774



Champeï #65  
# 65, St.315, Tuorlkork  
Tel: 017 411 116

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Company Profile



# Result of Company Diagnosis





Cross SWOT Analysis	
<u>Strengths * opportunity</u>	<u>Strengths *Threat</u>
<ul style="list-style-type: none"> <li>• Expand new branch</li> <li>• Establish Training Center &amp; Cambodia Spa Association</li> <li>• Professionalize our therapist on Spa &amp; massage skill</li> <li>• Upgrade to Asian SPA Standard</li> <li>• Franchise our business</li> </ul>	<ul style="list-style-type: none"> <li>• Staff motivation up</li> <li>• Build multiple skills</li> <li>• Increasing quality and decoration</li> <li>• Provide new service to get more income</li> </ul>
<u>Weaknesses * Opportunities</u>	<u>Weakness* threat</u>
<ul style="list-style-type: none"> <li>• Capacity building for supporting staff HQ</li> <li>• Trainer should be certified by Asian Spa Association</li> <li>• Establish policy for staff and salary</li> <li>• Strengthen operation standard for Asian standard</li> <li>• Engage 5S &amp; Kaizen into our operation standard</li> </ul>	<ul style="list-style-type: none"> <li>• 2015 ASEAN integration</li> <li>• Political situation before 2018 National Election</li> <li>• Lacking of labor force</li> <li>• Asian Spa Association may not publicize Asian Spa Standard</li> </ul>

Result of Company Diagnosis



### Strategy Development for Cross SWOT

Strategy	Emergency	Important	Less Cost	Total	
Staff motivation & capacity building	3	3	3	9	
Professionalize our therapist on Spa & massage skill	3	3	3	9	✓
Establish policy for staff and salary	3	3	3	9	✓
Engage 5S & Kaizen into our operation standard	3	3	3	9	✓
Trainer should be certified by Asian Spa Association	3	3	3	9	
Capacity building for supporting staff HQ	3	3	3	9	
Establish Training Center	3	3	3	9	✓
Ugrate to Asian SPA Standard	3	3	3	9	
Increasing quality and decoration	3	3	3	9	✓
Strengthening operation standard for Asian standard	2	3	2	7	
Expand new branch	2	3	1	6	
Franchise our business	2	2	1	6	

Result of Company Diagnosis



# Follow –up Activities



## Timetable of Follow-up Activities

Date	Activities
June 6 <sup>th</sup> , 2014	<ul style="list-style-type: none"><li>- To discuss on activity plan</li><li>- Cross SWOT Analysis</li><li>- To develop first draft of Hygiene &amp; Cleaning SOP</li></ul>
August 20 <sup>th</sup> , 2014	<ul style="list-style-type: none"><li>- To discuss on Finance and Accounting system</li><li>- To review hygiene and cleaning SOP</li><li>- To establish teamwork for SOP</li></ul>



## Timetable of Follow-up Activities (con)

Date	Activities
January 29 <sup>th</sup> , 2015	<ul style="list-style-type: none"><li>- To conduct consultation meeting on SOP development</li><li>- To conduct consultation meeting on Finance and Accounting System</li><li>- To conduct consultation meeting on documentation tactics.</li></ul>
March 28 <sup>th</sup> , 2015	<ul style="list-style-type: none"><li>- To give final feedback on SOP development and site visiting</li><li>- To give final feedback on Finance and Accounting System</li><li>- To give some feedbacks on future business expansion</li></ul>

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Follow -up Activities








11

## Outcomes



12

# Project's Outcomes

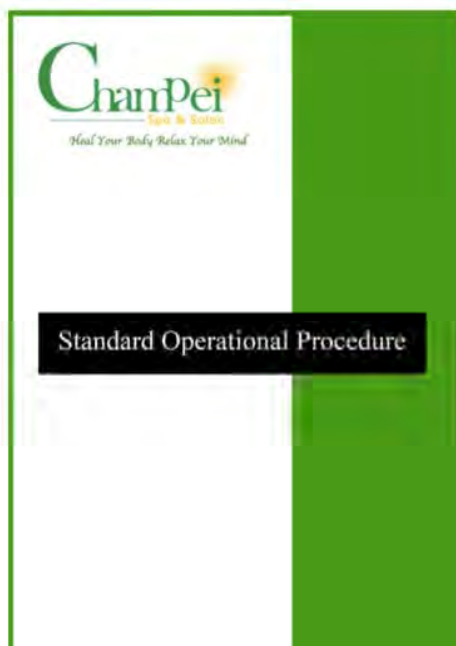
-  To establish Standard Operational Procedure (SOP) on Hygiene and Cleaning
-  To create 8S policy
-  To improve our Finance and Accounting System
-  To create sale monitoring dashboard
-  To create documentation system

Outcomes



13

## SOP Book



### Table of Content

#### I. Spa Etiquette and Grooming Procedure

- Code1.1 Spa etiquette for spa employees
- Code1.2 Behavior in spa reception
- Code1.3 Grooming and presentation for spa Employee
- Code1.4 Performing a spa tour
- Code1.5 How to deal with guest complain

#### II. Spa Reception

- Code2.1 How to welcome/greeting guest
- Code2.2 How to take a booking in Person
- Code2.3 How to take a booking By Phone
- Code2.4 How to escort a guest to the Treatment Room
- Code2.5 How to settle payments
- Code2.6 How to Forewet

#### III. Preparation, cleaning and Hygiene Procedure

- Code3.1 Standard hygiene of bathrobes and towels
- Code3.2 Standard hygiene of treatment room, public area and bathroom
- Code3.3 Standard cleaning of treatment room, public area and bathroom
- Code3.4 How to set up the Khmer Massage Room
- Code3.5 How to set up the Khmer Massage Bed
- Code3.6 How to set up the Steam Room
- Code3.7 How to set up the Oil Massage Room
- Code3.8 How to set up the Oil Massage Bed
- Code3.9 How to set up the Foot Massage Room
- Code3.10 How to set up the Foot Massage Bed
- Code3.11 How to set up the Body Scrub Room
- Code3.12 How to set up the Body Scrub Bed
- Code3.13 How to set up the Khmer Herbal Compress Massage Room
- Code3.14 How to set up the Khmer Herbal Compress Massage Bed

#### IV. Standard Performing Treatment Procedure

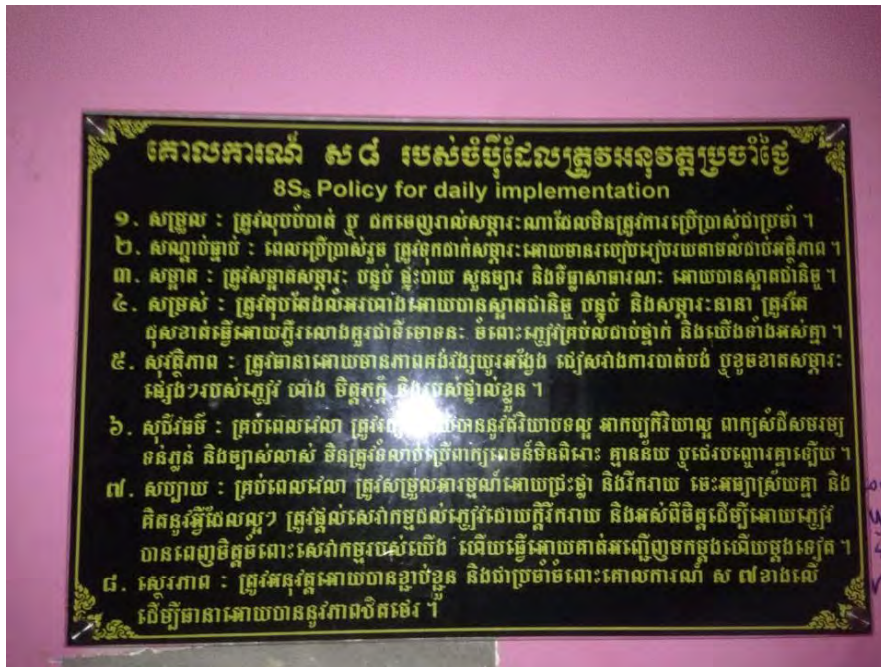
- Code4.1 Spa consultation (Do and don't for spa treatment)
- Code4.2 How to welcome a Guest for Treatment
- Code4.2 How to take care of the Guest during Body Scrub Treatment
- Code4.3 How to take care of the Guest after Body Scrub Treatment
- Code4.4 How to take care of the Guest during Hot Compress Treatment
- Code4.5 How to take care of the Guest after Hot Compress Treatment
- Code4.6 How to take care of the Guest during Foot Massage Treatment
- Code4.7 How to take care of the Guest after Foot Massage Treatment
- Code4.8 How to take care of the Guest for Oil Massage Treatment

Outcomes



14

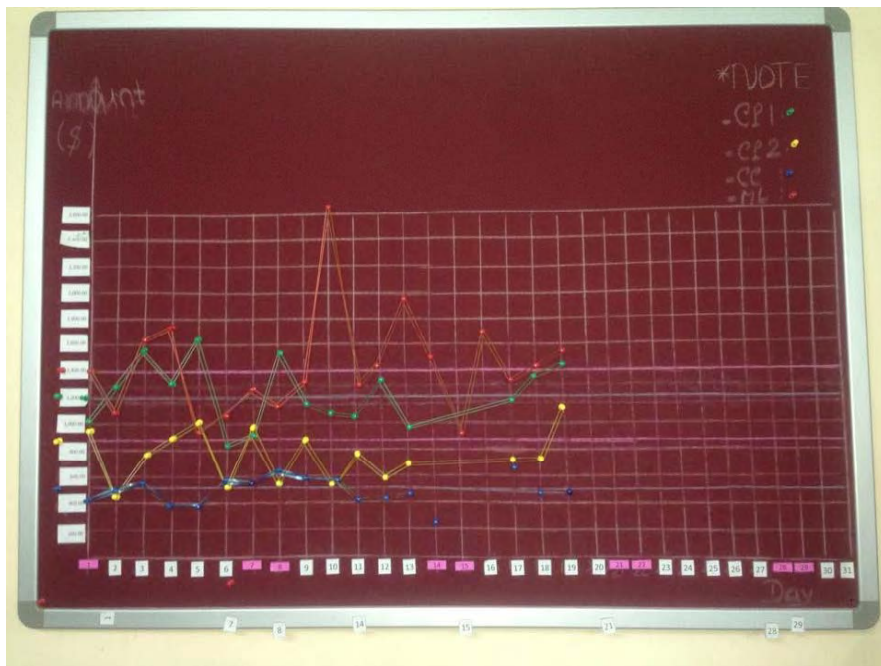
# 8S Policy Board



Outcomes



# Sale Monitoring Dashboard



Outcomes



## After having SOP



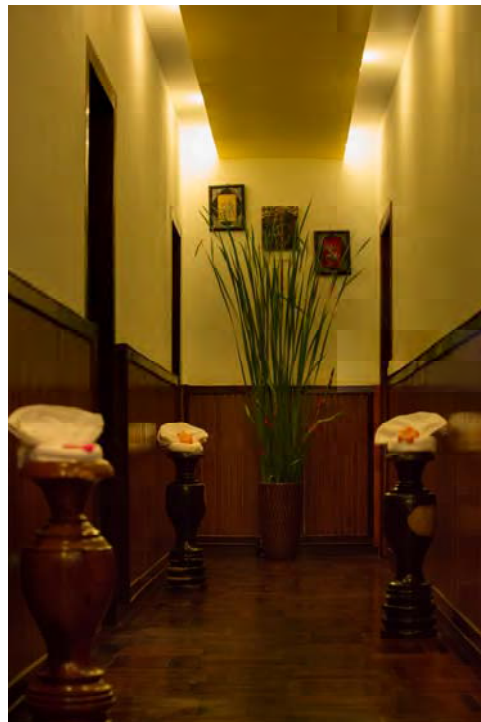
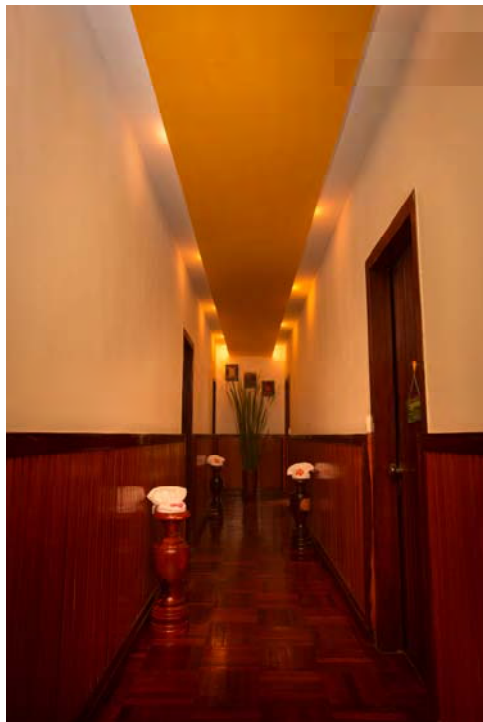
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Outcomes



17

## After having SOP



---

Outcomes



18

## After having SOP



---

Outcomes



19

## Remaining Challenges



20

# Remaining Challenges

- ✿ Many rules and regulations to be written down in SOP
- ✿ Many staffs are engaged to develop the SOP
- ✿ Some difficulties in SOP writing regarding to the different size, shape and condition of our branches and its rooms.
- ✿ Some staffs are not happy because they gain some more duties and responsibility
- ✿ Much time-consuming for document revisions and simplifying



# Conclusion





# Conclusion

## Benefits



- Has improved our operation procedures
- Has improved our F&A system
- Good lesson learn & practice for our next branch
- Be able to create some tools for our business performance monitoring
- Some of our senior staff has gained more knowledge and experiences

## Suggestion



- Should have oversea study tour for the company
- Focus more on improving service-business
- Not just consultation meeting but also provide actual training

---

Conclusion



Heal your body, relax your mind.

Thank You!



# Presentation on Company Diagnosis

Asia Bakery & Confectionery Pte. Ltd.

Phnom Penh 29/04/2015

A B C

## Table of Content

- A. Company Profile and Products
- B. Result of Company Diagnosis
- C. Follow up Activities
- D. Outcome
- E. Challenges
- F. Conclusion

A B C

# A. Company Profile and Products

Company Name	Asia Bakery & Confectionery Pte., Ltd
Type of Company	Food Processing
Products	Breads, cookies and cakes
Company Owner	Ly Seng Chhay
Year of Establishment	2007
Number of Employee	180
Telephone	023 21 00 33/ 016 811 844
Email	abcbakeycambodia@yahoo.com
Website	www.abcbakery-cambodia.com

A B C

3

# A. Company Profile and Products



365-367 Street 274 Sangkat Veal Vong, Khan 7Markara,  
Phnom Penh

Tel : (023)720 720

Website: [www.abcbakery-cambodia.com](http://www.abcbakery-cambodia.com)

A B C

4

# A. Company Profile and Products



#109-111 Street 13 Sangkat Phsar Kandal1, Khan Daun  
Penh, Phnom Penh  
Tel : (023)21 51 99  
Website: [www.abcbakery-cambodia.com](http://www.abcbakery-cambodia.com)

**A B C**  
Trade Name and Logo

5

# A. Company Profile and Products



#729 Monivong Blvd, Sangkat Boeung Keng Kang3, Khan  
Chamkarmorn, Phnom Penh  
Tel : (023) 21 00 33  
Website: [www.abcbakery-cambodia.com](http://www.abcbakery-cambodia.com)

**A B C**  
Trade Name and Logo

6

# A. Company Profile and Products



#571 Street<sup>128</sup> Sangkat Phsar Depo, Khan Toul Kork,  
Phnom Penh

Tel : (023) 88 54 22

Website: [www.abcbakery-cambodia.com](http://www.abcbakery-cambodia.com)



## Products



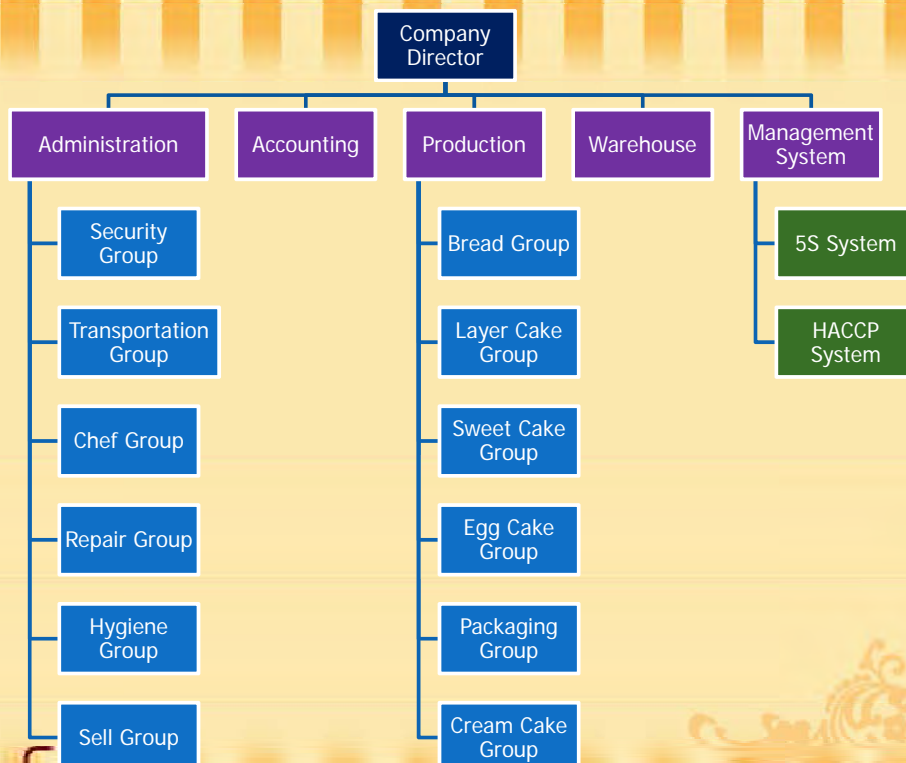
## B. Strength of the Company

Three main principles: Quality, Hygiene and Good Service

A B C

9

## Organizational Chart



A B C

10

# Result of the Diagnosis

## Attacking Strategy (SO)

- Conquering burger roll market
- Promoting and increasing retail sales
- Timely supply of flavorsome, good quality cake
- Strengthening quality of cake, and diversify product options to customers



# Result of the Diagnosis

## Competitive Strategy (ST)

- Modern equipment, tasty cake production formula, high quality products, and good hygiene, which is a good opportunity to supply both wholesale & retail sales
- Timely supply new cakes to customers
- Use all promotional tools to make customers aware of good qualifications of ABC bakery

# Result of the Diagnosis

## Strategic Function of Human Resources Management

- Developing a new program to motivate inventory controller
- Assigning an officer to monitor and check the performance of each branch manager
- Closely and regularly monitor the operation of the five branches to determine the number of cakes sold everyday

A B C

13

# Result of the Diagnosis

## Strategic Function of Marketing

- Displaying new cakes on the spot along with introductions from the staff
- Supplying good quality cakes to customers and promoting the freshness timeout (from the kiln) of the cake
- Doing on-site promotion (banner about the variety of products)
- Marketing officers (coffee shops, hotels, city bus, etc.)

A B C

14



# Result of the Diagnosis

## Strategic Function of Inventory Controller & Production

- Identify the best-selling cakes and the worst-selling cakes and make a production plan to avoid leftovers
- Refill stock before the peak selling hour
- Label discount stickers/signs on discounted products
- Supply should meet demand and the good quality of products to be maintained

# Follow up Activities

- Award the stock controller who has contributed to an increase on monthly sales revenue
- Provide training to sellers, cashiers and stock controllers to strengthen the rules and their responsibilities
- Strengthen the quality of cakes with proper training from the technical group leader

# Follow up Activities

- Monitoring branch manager's activities such as: cake display, cake quality, hygiene and service, etc.



A B C

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# Follow up Activities

- Display new cake on the spot with introduction from the staff.



A B C

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# Follow up Activities

- Retain previous customers by asking their phone numbers, date of birth and names in order to inform them about the discount during special occasion or on their birthday.

# Follow up Activities

- Promote products to other companies



# Outcome

After getting consultation from the expert team, ABC Bakery has developed better than before as follows:

- Increasing revenue progressively
- Better management in each branch
- Gaining new knowledge to increase revenue
- Realizing the weakness and having good solutions to the identified weakness, etc.

A B C

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# Current Challenges

The company are facing some challenges as below:

- Lack of human resources (staff in production, sales and marketing)
- An increase in competition
- Limited advertisement

A B C

22

# Conclusion

This company diagnosis project is very essential to our company as it has well developed—not only increasing revenue but also strengthening capacity of our employees.

A B C

Pradeep Kumar

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**SKYLINE APARTMENTS**  
**PROJECT -**  
**COMPANY**  
**DIAGNOSIS**

29<sup>TH</sup> APRIL 2015

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## **Contents**

- I . Company Profile
- II . Result of Company Diagnosis
- III. Implementation of Activities  
(Company diagnosis consulting)
- IV . Outcomes
- V . Remaining Challenges
- VI . Conclusion

2

# I. Company Profile

3

## Properties:

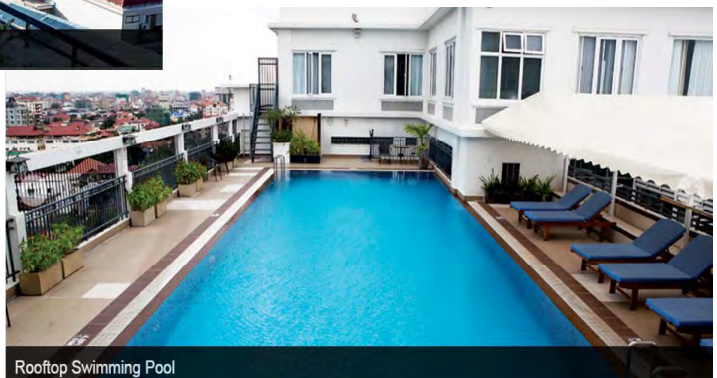
- Skyline Boutique Hotel
- Skyline Apartments



Rooftop Garden with Phnom Penh Skyline View



- Inaugurate in 2009
- Owned by Cambodian  
[www.skyline.com.kh](http://www.skyline.com.kh)



Rooftop Swimming Pool

# Vision & Mission

## Vision

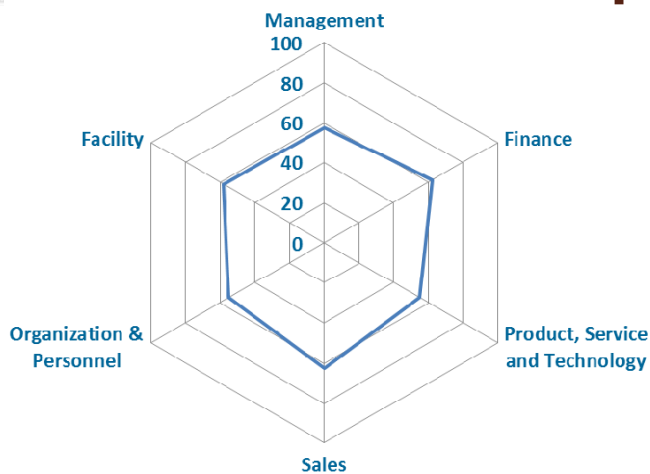
**“To Serve Residences More Than At Home”**

## Mission

- Safety & security within complex.
- Clean & hygiene for both Rooms and Public Areas
- Provide friendly & professional services
- Promise to deliver

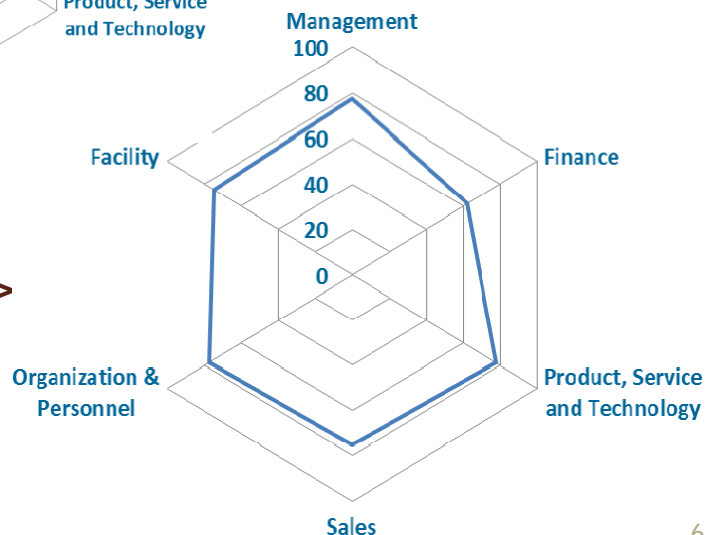
5

## II. Result of Company Diagnosis



**<= Pre-Diagnosis**

**Post-Diagnosis =>**



6





### **III. Follow-up Activities**

- Job Description
- Key Performance Indicator (KPI)
- Annual Performance Evaluation
- Salary Scale
- Resident Community
- Budget allocation for special project (facility maintenance, renovation etc.)

7



### **IV . Outcomes**

- Capable of outline the weakness using various tool and technique
- Build a road map & be a process driver
- Employee satisfaction and retention
- Networking with potential supplier and other distributing channel
- Implement a few staff training & development

8



## V . Challenges

- Employee training & development Vs. customer expectation
- Hospitality Vs. Technology advancement
- Facility maintenance & renovation
- Continuous Improvement especially on the following up activities and so on.

9



## VI . Conclusion

The project is worth joining and if there will be an upcoming support from JICA again this year, we would recommend SMEs to participate because:

- ⇒ It gives you a business insight at no cost.
- ⇒ Your data will be treated as confidential information
- ⇒ Thank & appreciated to NPCC & JICA for their contribution and effort over the project

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***Thank You  
For Your Attention!***



## **3 SISTERS (CAMBODIA) ENTERPRISE**

29th April 2015

1



## **Contents**

- I Company Profile
- II Result of Company Diagnosis
- III Implementation of Activities  
(Company diagnosis consulting)
- IV Outcomes
- V Remaining Challenges
- VI Conclusion

2

# Company Profile

## Brief Profile

Business Type	: Social Enterprise Specialized in Manufacturing for garment products
Brands	:    
Ownership	: Cambodian + Korean
Establishment	: October 2011
Employee	: 25 workers
Contact	: T. 855-15 333 618 E. <a href="mailto:info@3sisterscambodia.asia">info@3sisterscambodia.asia</a>

## Vision

- To be RELIABLE GARMENT Manufacturer in Cambodia & Region.

## Mission

- Produce good-quality products
- Implement cost effectiveness
- Meet required capacity
- Provide the job and return benefit to the poor
- Motivate and empower our employees to be succeed together

## Philosophy

- Success with Quality
- Client Value
- Constant Change
- Sense of Style
- Thoughts and Actions
- Contribution Social Responsibility

## Product:

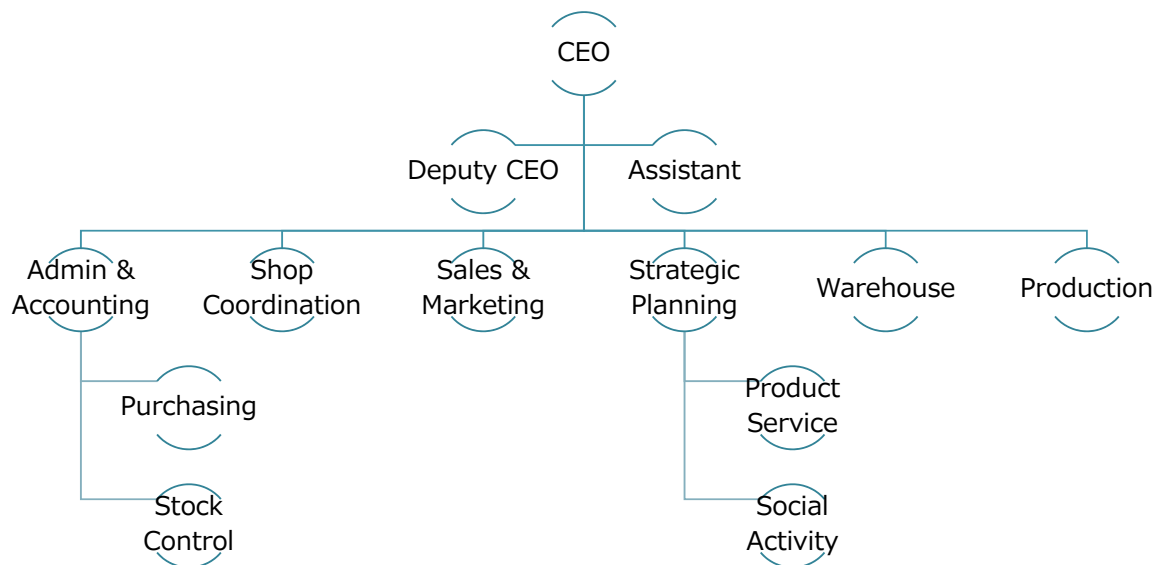
- AMRA : Smart wear
- ANG : School Uniform
- 3 SISTERS : Corporate Uniform

## Service:

- Uniform Customizing
- T-shirt & Polo T-shirt Customizing
- Bag Customizing (Fabric, Krama, Woven, Non-Woven)
- Other Garments' product

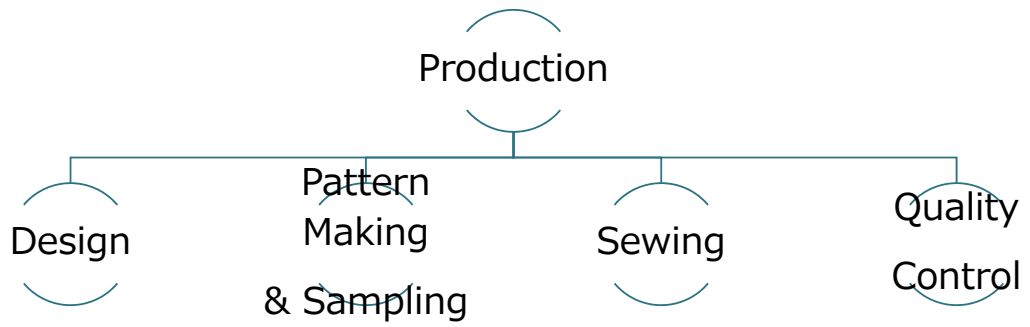
7

## Organizational Chart



8

# Organizational Chart



# Result of Company Diagnosis



# II

Result of Company  
Diagnosis

## 👉 Management

- ◆ Inside: HR; Production; Sale & Marketing
- ◆ Outside: Opportunity; Competitor; Customer

## 👉 Finance

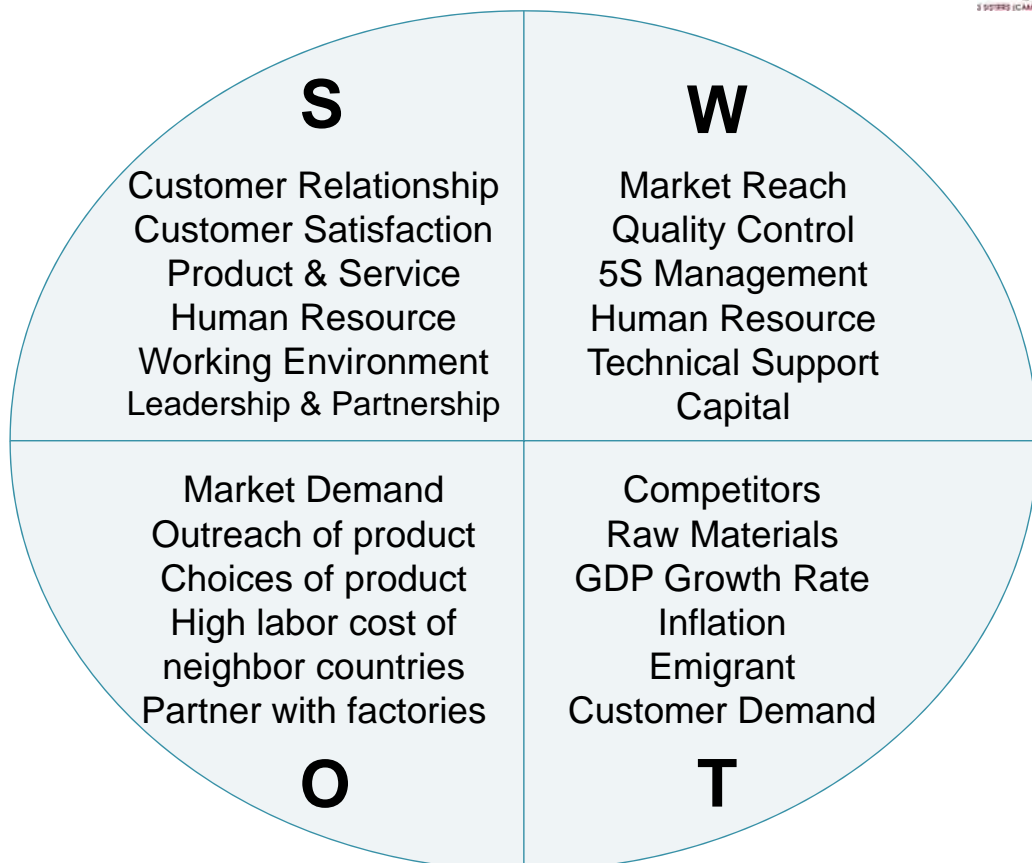
- ◆ Account Payable
- ◆ Account Receivable

## 👉 Product & Service

- ◆ Quality of product
- ◆ Quality of service

# II

Result of Company  
Diagnosis



## Competition Strategy:

- ☆ Human Resource
  - ☞ Capacity Building
  - ☞ Team Work & Motivation
- ☆ Product
  - ☞ Quality Improvement
- ☆ Service
  - ☞ Service Improvement & Time Management
  - ☞ Follow Up & Respond to the Demand
- ☆ Finance
  - ☞ Cost Control → Competitive Price
  - ☞ Improve Working Environment → \$\$\$\$\$\$

## Challenge For Running The Strategy:

- ☆ Human Resource
  - ☞ Emigration of people → lack of HR
  - ☞ Skill and knowledge are limited
  - ☞ Slow learner
  - ☞ Less motivation & corporative
- ☆ Financial
  - ☞ Capital
- ☆ Market
  - ☞ Customer
  - ☞ Competitor

## II

Result of Company  
Diagnosis

### Solution For Achieving The Challenge:

- ☆ Management
  - ☞ Staff Improvement
  - ☞ Job Description & Benefit
  - ☞ Strengthen & Keep Maintaining 5S
- ☆ Marketing
  - ☞ Maintain Relation with Client & Supplier
  - ☞ Advertisement: internet, magazine, etc.
  - ☞ Networking: spreading network
- ☆ Production
  - ☞ Product & Production Planning
- ☆ Sale
  - ☞ Expanding Distribution & Promotion

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## III

### Implementation of Activities

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## Following Up Activities:

### **Feb. – Mar. 2014**

- ☞ Advertising & distribution channel development.
- ☞ Speeding up productions, assigning staff in charge of QC, identifying the production capacity of each staff.
- ☞ Cost reduction by applying 5S enforcement.

### **Jul. 2014**

- ☞ Checking the process after company diagnosis, offering 5S material, offering sample of sewing work instruction, formalities of registration.

### **Aug. 2014**

- ☞ Company portfolio improvement, offering Japanese company policy sample, Japanese uniform sewing company case study.

17

### **Sep. 2014**

- ☞ Company policy advice, discussion about school uniform sales business model.

### **Oct. 2014**

- ☞ Second checking in management check list, Second company policy advice, offering Japanese uniform market and business materials.

### **Jan. 2015**

- ☞ Entire review and direction examination in final 3 months.

### **Mar. – Apr. 2015**

- ☞ Review and advice
- ☞ Final check

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# Outcomes



## Outcomes:

- 👍 Management System
- 👍 Working Environment
- 👍 Staff Understanding
- 👍 Production
- 👍 Marketing Strategy
- 👍 Market Reach

# Remaining Challenges

## Remaining Challenges:

- ☹ Human Resource
- ☹ Finance
- ☹ Competition
- ☹ Sale
- ☹ Government Support

## Conclusion

Without activating strategies from company diagnosis, the company cannot grow up.

Throughout the result of company diagnosis performed by JICA and NPCC, we could know of ourselves more and challenges.

Challenges still remained with lack of Human Resource and unskillful with slow learner; and the Financial matter is the bigger issue for SMEs to growth in their business.

To overcome the challenges and practices the strategies, we need strong and robust support from **GOVERNMENT**.



***Thank You  
For Your Attention!***

***FOR MORE INFO PLEASE CONTACT:***

E: [info@3sisterscambodia.asia](mailto:info@3sisterscambodia.asia)

T: 855-15 333 618







# JOY Drinking Water

April 29, 2015

1

## I. About Joy Drinking Water

JOY drinking water established since 2001 and located at # 25, St. 317, Sangkat Boeung kok, Khan Toul kork and it is equipped with the latest technology to ensure high quality and high hygiene water. JOY premium drinking water uses Reverse Osmosis system passing through UV and Ozone system with high capacity and efficiency in killing 100% of bacteria and produce high quality drinking water for consumers.

JOY premium drinking water is following the national standards with controlling and recognition of quality from all expertise authority institutions such as ISC (Institute of Standard of Cambodia), Ministry of Health, Ministry of Tourism and other relevant institutions.

“ Food Safety and Quality are the first priority”.

2

# Our Product lines

- JOY Premium Drinking Water
  - 350ml
  - 500ml
  - 150ml
  - 2000ml or 20l

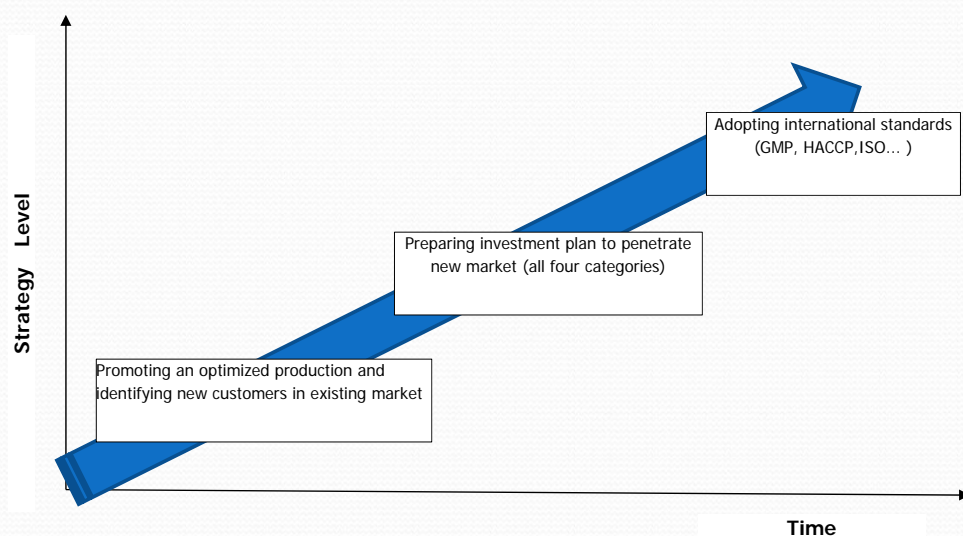


## II. Result of Company Diagnosis

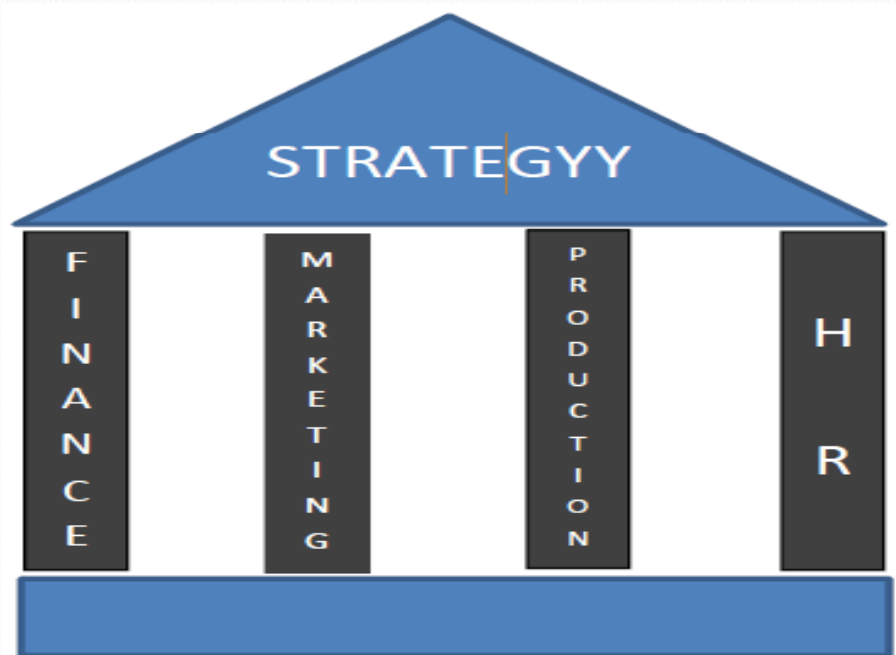
Strategy Road Map

Road Map to implement the strategies

After we set out the strategies as above we can prioritized in implementation as following:



## II. Result of Company Diagnosis (continue)



5

## II. Result of Company Diagnosis (continue)

- Finance: the result of the analysis on finance as following:
  - Recommendation from JICA team: JOY should use accounting software (Peachtree program) & do the comparison of financial report from year to year to know how difference the profit and whether it is growth or decrease and find the problem accordingly if any.

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## II. Result of Company Diagnosis (continue)

- Marketing: the result of the analysis on marketing as following:
  - After Review 4P found that JOY has low price than other competition so that is a good advantage in market
  - Get more customers as institution such as organization, private school, company, guest house, hotel... rather than household use
  - Create network and get in touch to shopping centre to increase sale

7

## II. Result of Company Diagnosis (continue)

- Production: the result of the analysis on Production as following:
  - Have to implement the 5S due to currently JOY was implementation 5S with limited
  - Improve the production flow (for 20L bottle when carry out from the production place to the truck)
  - Production diagram flow have to improve (500ml bottle from blooming place to the filling room)

8

## II. Result of Company Diagnosis (continue)

- Human Resource: the result of the analysis on HR as following:
  - Have to prepare motivation on incentive scheme
  - Prepare the staff development plan (internal and external training)
  - Prepare clear Job description for all staff

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## III. Follow up Activities

- JICA team have many time to follow up activities to JOY drinking water such as:
  - 5S training
  - Process Flow diagram
  - Organizational chart
  - Job description
  - Incentive scheme
  - Internal regulation



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## IV. Outcomes

- After got advise and consultation form JICA team and NPCC JOY drinking water have many outcomes as follow:
  - Factory Layout map
  - Process Flow diagram
  - Job description
  - Organization chart
  - Finished one course on 5s training
  - Identify the area to be control by first 3S and develop its schedule

All the above are already done and reach to do next step to improve the production productivity and Sales increase.

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## V. Challenges

Challenges we usually face are as beloved.

- Production:
  - High staff turn over, Production manager left from JOY and she is a key person, workers and production team...
  - Our machine was old (some time get damage)
  - Our truck also old (spend more on maintenance and could not deliver to customer on time)
- Sales increase:
  - To do marketing so we need marketing staff to do
  - Up date and develop our product to met market trend)
  - To do promotion (leaflet, radio program, light box... )
  - Delivery channel have to push and faster than usual

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## VI. Conclusion

- All advise and comment from the team and JICA expert are very good especially result from company diagnosis and a greed action plan to be taken and I do hop if I could do as their comment and advise sure JOY will growth and at lease can increase the sales which reach to generate more income
- Finally I would like to thank very much to NPCC team and JICA expert that spend their value time to support and help JOY so far to strengthen and develop JOY.

13

### Contact us @:

T: 016 988 168/023 881 923

E: joypremiumwater@gmail.com

FB/joydrinkingwater

W:joydrinkingwater.com



***Thank You  
For Your Attention!***

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## Bayon Bakery

29th April 2015

1



## Table of Contents

- I. Company Profile
- II. Result of the Company Diagnosis
- III. Activities in Project Implementation
- IV. Outcome
- V. Remaining Challenges
- VI. Conclusion

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## I. Company Profile

- Bayon Bakery was established in 1998 by
- **Ms. CHANG SokKim**
- The first Bayong Bakery shop was located in the Central market
- Currently, there are 12 branches of Bayon Bakery
- All branches are managed by family members

3  
3



## II. Result of the Company Diagnosis

- Human Resources Management
  - Internal Rules
  - Organization Structure
  - Roles and Responsibilities of employee
- Production
  - Factory layout
  - Production Flow
- 5S implementation

4  
4

### III. Activities in Project Implementation

- **Human Resources Management**
  - Developing and modifying internal rules
  - Developing organization structure
  - Setting roles and responsibilities of employee
- **Production**
  - Discussing and improving factory layout
  - Developing document for production flow
  - Undertaking study tour by visiting factories in Phnom Penh Special Economic Zone to gain more knowledge and experiences

5<sub>5</sub>

### IV. Outcome

Originally, Bayon Bakery was a family-based business, and now it is transforming to become a standardized practice. Thus, after participating in the project implementation with JICA project by modifying and developing some documents, Bayon Bakery is hoped to achieve some standards such as GMP, HACCP, etc.

6<sub>6</sub>

## V. Remaining Challenges

- After the completion of JICA project, Bayon Bakery is still having some challenges such as 5S implementation, it is hoped that Bayon Bakery is still implementing this 5S method after finishing the renovation of the building.

## VI . Conclusion

- After participating in the project implementation, Bayon Bakery has obtained knowledge and experiences from JICA Expert team
- Since appreciation to:
  - NPCC officials of the Ministry of Industry and Handicraft (MIH)
  - JICA Expert Team
  - Suggestion
  - If there are any other supporting project through MIH or JICA to SME, please allow Bayon Bakery to partake.



បាយនំប៉័ងបាយនំ  
巴戎面包行  
BAYON BAKERY

**Thank you very much for  
your attention!**





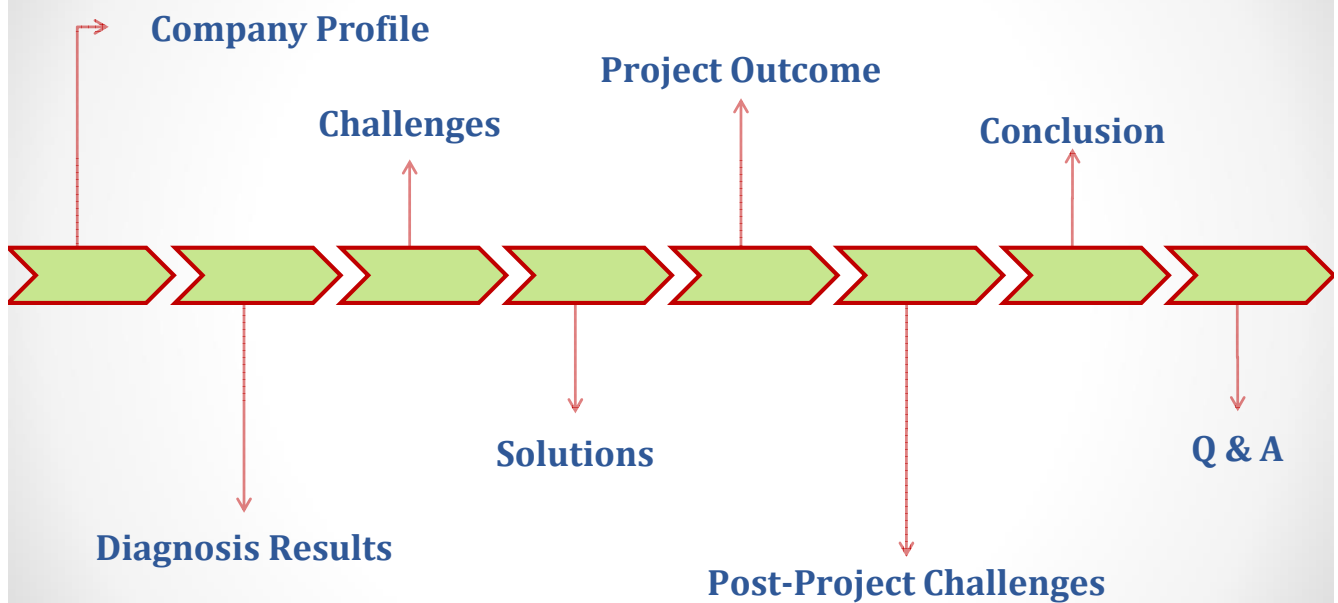
# Implementation of Project for Strategic Strengthening of Small & Medium Enterprise Support System in

**ខេត្ត ឧបត្ថម្ភធនាគារ**  
**KC FOOD 金珠食品**

Presented By: SOK Hout  
Sofitel Phnom Penh Phokeethra, 29<sup>th</sup> Apr 2015

• 1

## Content



• 2





# I. Company Profile

Year of Establishment:



Ownership:



Number of members: 40



Product Brands:



# I. Company Profile (Con't)

Product Lines: Meat Floss, Dried Meat, Sausages



HACCP: The Very First (2014, ACM-UK)





# I. Company Profile (Con't)

→ Vision:

→ To be the leader of premium and safe meat solution.

→ Mission:

→ To provide all customers unique quality and highly safe, personalized meat products.

→ Values:

→ Corporate Working System

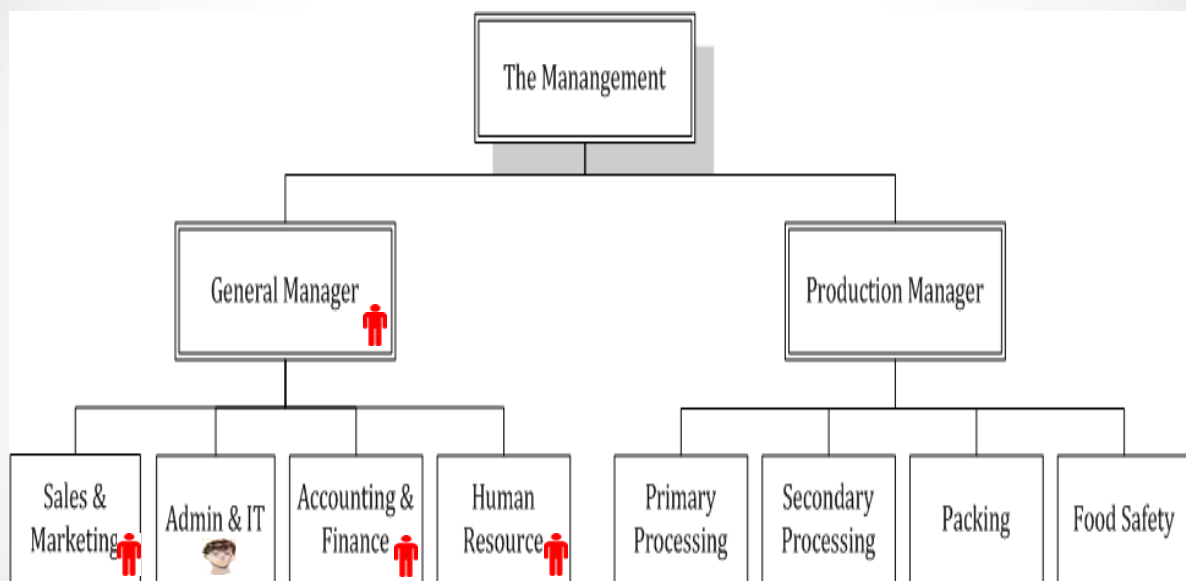
→ Quality, Responsibilities, Team

→ Family Working Environment

→ Respect, Helpfulness, Friendliness



# I. Company Profile (Con't)





## II. Diagnosis Results

### → Growth Strategy:

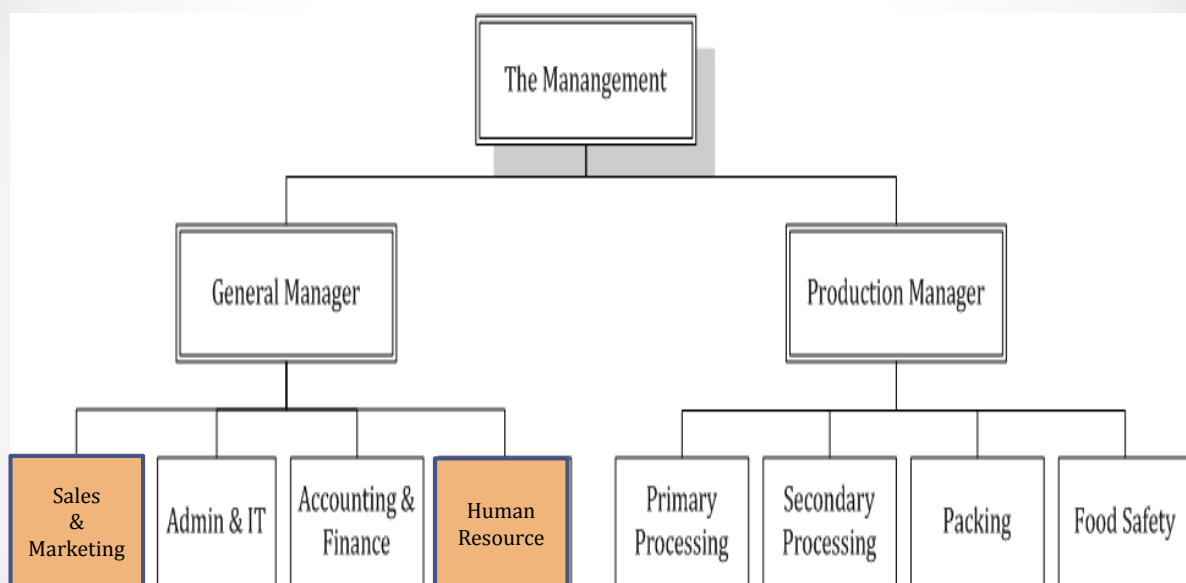
- Expand Local Market Coverage
- Promote Brand Awareness
  - with HACCP
  - via exhibition, internet, facebook,...

### → Competition Strategy:

- Maintain Brand Integrity
  - quality, quantity
- Introduce More Product Choices
  - different flavor, meat types



## II. Diagnosis Results (Con't)





## II. Diagnosis Results (Con't)

### ↳ Challenges

#### ↳ Human Resources

- ↳ High Turnover Rate (Production)
- ↳ Short Stay (Production)
- ↳ Low Attraction (Non-Production)
- ↳ Unfilled Vacant Positions
- ↳ Ineffective work (too much multi-tasking)

#### ↳ Sales & Marketing

- ↳ Lack of marketing strategies
  - ↳ Brand communication problems
- ↳ Insufficient sales team members
- ↳ Not well-developed distribution channel

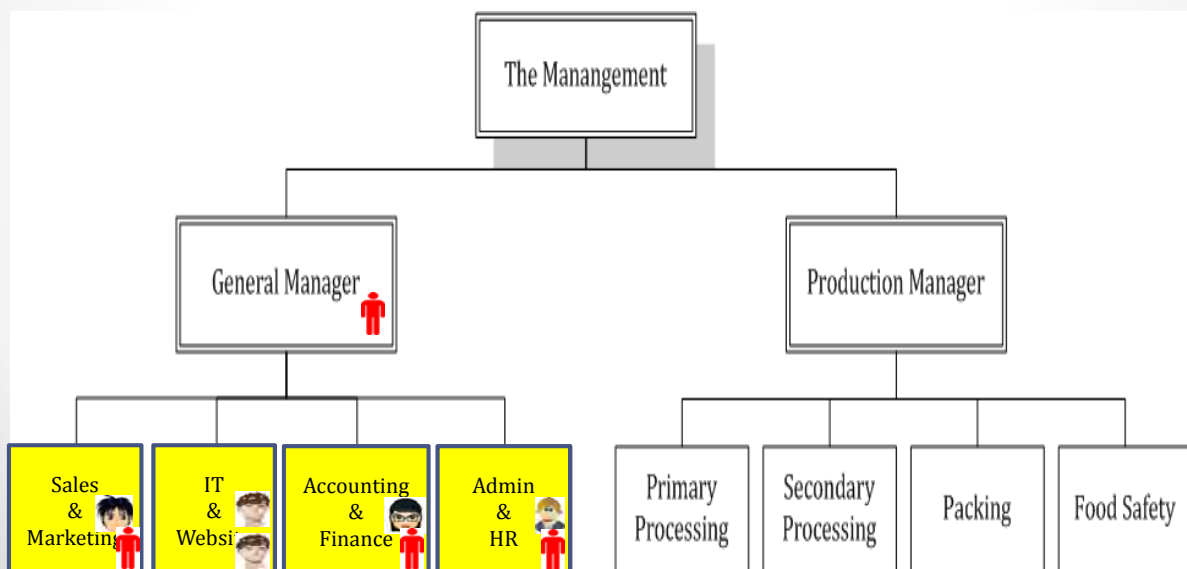


## II. Diagnosis Results (Con't)

### ↳ Solutions

#### ↳ Human Resource

- ↳ Restructure, Fill Vacant Positions



## II. Diagnosis Results (Con't)

→ Solutions

→ Human Resources

→ Job Description

→ Standard Operating I

→ App

## II. Diagnosis Results (Con't)

→ Solutions

→ Sales & Marketing

→ Mobile Product Display

→ Product Sampling

→ Exhibition

→ Free Voucher

→ KC Food Outlet (Pet Chin)



# III. Follow-up Activities

- Meeting
- Site Visit
- Sharing & Learning
- Assignments Given
- Assignments Checked



# IV. Project Outcome

- Human Resource
  - Low Turnover Rate
  - Clear Duties & Responsibilities
  - Effective Management
- Sales & Marketing
  - Increase in brand awareness
  - Increase in New Customers



IC-3M-05/04		កំណែសម្រួលទី ១ (២៦-០៦-២០១៤)
ប្រយោជន៍កាតា: ខ្នាតទី ទំនួលខុសត្រូវ		ទំព័រ ២/២
9	សហការជាមួយសមាជិកកងទៀត ក្នុងតារាងកង្វាន់	
10	ការងារណែនាំប្រធានក្រុមសមាជិក ក្នុងការងារកង្វាន់ទំនិញមានបញ្ជី (យានយន្តនិង: ឧបករណ៍ផ្លូវ មុខទំនិញដែលបញ្ជូនទៅទីផ្សារក្រៅប្រទេស...)	
11	ត្រូវប្រើប្រាស់ការងារកង្វាន់តាមកង្វាន់ បន្តការងារកង្វាន់ ក្នុងករណីចាំបាច់	
12	បំពេញការងារផ្សេងទៀត តាមការចាត់តាំង	
<b>គ. ទំនួលខុសត្រូវ</b>		
1	ទទួលខុសត្រូវទំនួលខុសត្រូវត្រូវបានត្រួតពិនិត្យ តាមការបញ្ជូន ទម្រង់ និងរបាយការណ៍ ដែលបានកម្រិត ក្នុងប័ណ្ណបញ្ជាទិញ (Purchasing Order-PO) ប័ណ្ណប្រគល់ទំនិញ (Delivery Order-DO) ឬវិក័យប័ត្រ (Invoice)	
2	ការបញ្ជូនទំនិញទៅអតិថិជនតាមលំដាប់លំដោយ ត្រូវប្រកបដោយប្រសិទ្ធភាព (ដល់មុនពេលបញ្ជូន)	
3	គ្មានមុខទំនិញណាមួយទទួលបានការបោះកែប្រែ រឺបែក ឬខូចខាតទ្រុឌទ្រោម ក្នុងកំឡុងពេលដឹកជញ្ជូន ឬកំឡុង ក្នុងពេលលើកដាក់	
4	ប័ណ្ណប្រគល់ទំនិញ (Delivery Order-DO) ឬវិក័យប័ត្រ (Invoice) ដែលត្រូវបានប្រគល់មកសមាជិកក្រុម វិក័យប័ត្រត្រូវ ត្រូវមានលក្ខណៈពេញលេញ (ត្រូវមានលក្ខណៈពេញលេញ: កាលបរិច្ឆេទ អ្នកទទួលទំនិញ)	
5	គ្មានប័ណ្ណប្រគល់ទំនិញ (Delivery Order-DO) ឬវិក័យប័ត្រ (Invoice) ត្រូវបានបោះ ដោយការភ្លេច ការផ្ទេរ ឬវិក័យប័ត្រខុស	
6	យានយន្តនិង: ឧបករណ៍ផ្លូវដឹកជញ្ជូនទំនិញ ត្រូវមានសភាពល្អ មានអាយុ និងទទួលបានការថែទាំបានល្អ មិន ត្រូវមានការខូចខាតធ្ងន់ធ្ងរ (ដោយសារការមិនយកចិត្តទុកដាក់ចំពោះការខូចខាតបន្តិចបន្តួច)	
7	បញ្ហាដែលកើតមានចំពោះការបញ្ជូនទំនិញ ត្រូវបានដឹង ដោយប្រធានក្រុម	
8	គ្មានការងារកង្វាន់ ឬគ្រោះថ្នាក់ណាមួយ ដែលកើតឡើងដោយការមិនគោរពច្បាប់ចរាចរណ៍ឡើយ	



## IV. Remaining Challenges

### → Human Resource

- Slow Adaptation to Change (some)
  - low level team members
  - busy daily work
- Maintaining the system IS COST
  - increase in number of team members
  - trainings
  - stationary



### → Sales & Marketing

- Making brand known is NOT CHEAP
  - product sampling
  - free vouchers



## V. Conclusion

- New and first project
- One of the most valued projects to participate
- Happy sharing & learning experience
- Internal team spirit building
- Fruitful outcome





Would Like To Express Our  
Deepest Gratitude & Wholehearted Thank  
To







## 別添資料 ⑨ その他支援活動

### ⑨ 財務・会計分野に係る支援活動



## ○ 財務・会計分野に係る支援活動

財務・会計分野に係る支援活動は、専門家チームの提案ということで活動を進めた。これは、政策分野でも企業診断分野でも、カンボジアの SME においては、財務諸表・事業計画等の導入の遅れから、財務面の環境整備が必要であったこと、また、こうした環境整備のために、財務・会計制度、税務制度の現状・課題及び方向性を明らかにすることが重要であったためである。本コンポーネントでは主に、i)カンボジアの財務・会計分野の制度調査活動、ii) 企業診断における財務管理分野の指導協力、iii) SME 振興と関係する他の JICA プロジェクトとの協力連携、に取り組んだ。

この内、制度調査活動では、会計・税務制度を明らかにするだけでなく、金融セクターの実態・課題なども SME の金融アクセスの課題との視点から一部明らかにした。その結果は、本報告書及び政策枠組該当部分に反映している。これは、特に、制度面での整備進展と、SME 側の認識あるいはビジネス実態との乖離 (SME 側の遅れ) を明らかにし、SME の経営近代化が必要であることを示す上で大きな成果となった。企業診断における指導協力及び他プロジェクトとの協力連携については、本報告書に実績を報告している。

今後、この分野では、会計・税務当局との情報交換・連携を密にすることが重要であり、そのためには、アドホックな形ではなく、SME 小委員会の下に設置されるタスクフォースなどを通じた定期的・継続的なシステムを作ることが重要である。その上で、カウンターパートとしては、BDS のファシリテーターとして金融全般を含め会計・税務当局、民間セクター (会計・税務事務所、銀行等金融セクター等) と協力し、この分野においても積極的に SME を支援する体制整備を急ぐ必要がある。財務・会計に係る活動の概要は以下のとおり。

### (1) 活動の概要

会計データは、経営管理のために PDCA (Plan Do Check Action) サイクルを回す目的のための基礎資料や、販売拡大のための ABC 分析や原価削減のための損益分岐点分析にも欠くことができない。また、本件プロジェクトにおける経営指標策定のためにも重要となる。それだけでなく、事業を発展させるための融資 (制度金融) を受ける要件など、政策・施策の設計や適用においても不可欠な基礎情報を提供するものである。

本件プロジェクトでは、中小企業における会計制度・企業財務導入の実態を踏まえるとともに、中小企業に対しては、活動を通して「経営管理上、正確な会計データの利用が事業の発展のために有効であること」の理解を促進する。また、「正しい記帳を行っている法人に対して融資や助成金、租税の減免、輸出等のインセンティブを与える」といった施策面での検討の際の重要な要素の一つと位置づけ、会計制度・企業財務の現状実態、中小企業振興に資するための「会計制度・企業財務」導入の方向性を探ることを提案している。<sup>1</sup>

本財務・会計に係る活動は、専門家チームからの提案であるために、必ずしも PDM 活動との一対対応を明示するものではないが、主に、成果 1 及び成果 2 をそれぞれ制度的に底支えするものであり、成果 3 についても必要に応じ、プログラムの標準化等に資する活動とした。

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<sup>1</sup> プロポーザルより一部抜粋。

プロジェクト期間中、3つの活動を行った。第1はカンボジアの財務・会計分野の制度調査活動である。第2は企業診断において専門家から会計の支援が必要とされた企業に訪問して各企業の希望する項目について指導を行う活動である。第3は他プロジェクトとの協力である。

## (2) 財務・会計分野の実態調査及び調査から浮かび上がった課題

### (2.1) 法律上の規定

まず、カンボジアにおいて会計等を規制する法律は、2002年7月8日に公布された企業会計・監査及び会計専門職に関する法律（LAAP: Law on Corporate Accounts, their Audit, and the Accounting Profession）である。ここでは、企業会計、監査、会計専門職について基本的な事項が規定されている。同法の下で企業会計については、第3条で全ての事業体は会計帳簿を作成し、本法に従う条件に基づき監査を受ける事を要求し、第4条で全ての事業体はコンセプチュアルフレームワーク及びカンボジア会計基準、国際会計基準に準拠し経済・財務省大臣がプラカスで公布した基準の全てに従い毎年、財務諸表を作成する事を要求し、第5条で経済・財務省からプラカスにて公布される国際会計基準に準拠した会計基準に従い会計帳簿を作成し、全ての取引は証憑書類に基づく事を要求している。

また、監査については、第16条で全ての事業体は個人法人に関わらず、売上高、総資産、従業員数が経済・財務省がプラカスで規定する一定金額<sup>2</sup>を超えた場合、独立監査人により会計帳簿の監査を受けなければならないが、監査は自然人または法人により実施され、当該監査人は第14条に規定するカンボジア公認会計士・監査人協会（KICPAA: Kampuchea Institute of Certified Public Accountants）により登録監査人のリストに掲載されている必要があると規定している。

次にカンボジア会社法令に基づく財務諸表作成義務として1995年に公布・施行された商業登記と商業規則に関する法（1999年改正版）の第47条において、全ての商人及び会社の支配人はカンボジアの会計基準に従い、会計記録を保持しなければならないと規定している。さらに2005年に公布・施行された会社法によると、第224条に基づき取締役は年次計算書類を承認後、年次通常株主総会の21日前までに株主へ送付する他、定時株主総会に対して提出する義務があり、第228条では有価証券を一般公開しておりかつ一人以上の者によって所有されている公開有限責任会社は、登記担当官に対し年次計算書類とその関連資料を送付しなければならないと規定している。

### (2.2) カンボジアの会計基準

カンボジアの会計基準は、企業会計・監査及び会計業に関する法律（LAAP）に基づき、2003年10月16日に15の会計基準がプラカス 第798 MEF/BK号により公布され、2005会計年度から大規模及び中規模の国営企業及び民間企業に適用が義務付けられた。次に2008年3月25日に公

<sup>2</sup> 監査対象は下記の3条件の内、2条件を満たすカンボジア国籍または外国籍の自然人・法人を問わず全ての事業体、あるいはCDCが外国投資法に基づき認定したQIPである。

①年間売上高が30億KHR以上②監査対象年度の平均総資産が20億KHR以上

③監査対象年度の平均従業員数が100名以上

布されたプラカス 第 221 MEF/BK 号により 18 の会計基準と 2 の財務報告基準が 2008 会計年度から同じく大規模及び中規模の国営企業及び民間企業に適用が義務付けられた。

さらに 2009 年 1 月 8 日に交付されたプラカス 第 068 MEF/BK 号により国際会計基準審議会より公布された国際財務報告基準に完全適用する事が定められ、過去同様、大規模及び中規模の国営企業及び民間企業に適用が義務付けられた。同プラカスによると、国家会計評議会 (NAC) は国際会計基準審議会が公布した会計基準をカンボジア財務報告基準と名称変更するのみであり、国家会計評議会 (NAC) は全ての会計基準・財務報告基準をクメール語に翻訳するという事であるが今現在、翻訳作業は終わっていないとの事である。

同プラカスに続いて 2009 年 8 月 28 日に NAC は Announcement 第 097/09 MF-NAC 号を公布し、国際会計基準審議会により公布された国際財務報告基準を「カンボジア国際財務報告基準 (CIFRS ; Cambodia International Financial Reporting Standards)」と呼称し、2012 年 1 月 1 日から適用開始する事を発表した (一方、早期適用も推奨)。また、中小企業向け国際財務報告基準を「中小企業向けカンボジア国際財務報告基準 (CIFRS for SME ; Cambodia International Financial Reporting Standards for Small and Medium Entities)」と呼称し、2010 年 1 月 1 日から適用開始する事を発表した。同 Announcement によれば、2 つの基準は下記の事業体区分に応じて適用される。

- ① 公的説明責任のある事業体 : CIFRS を適用。
- ② 公的説明責任は無いが経済・財務省 (MEF) プラカスに従う監査を受ける必要のある事業体 : CIFRS for SMEs を適用。ただし、事業体の必要に応じて CIFRS も適用可能
- ③ 公的説明責任が無く MEF プラカスに従う監査を受ける必要も無い事業体 : CIFS for SMEs の適用が可能。

### (2.3) 財務報告テンプレート (FRT ; Financial Reporting Template)

2006 年 6 月に MEF が公布したプラカス第 431 MEF/BK 号において、中小企業向け財務報告テンプレート (FRT) が導入された。FRT は中小企業の金融アクセス改善のためのツールである。適用される中小企業の対象は、カンボジア会計基準に準拠して財務諸表を作成する義務のない事業体で、かつ下記の 3 条件の内、2 条件を満たす企業である。

- ① 総従業員数が 11 名から 100 名
- ② 年間売上高が 1 億 KHR 以上 2 億 5 千万 KHR 以下
- ③ 総資産が 1 億 KHR 以上 2 億 5 千万 KHR 以下

ADB による SME Development Program の一環で、NAC は ADB と KICPAA と共同で中小企業の金融アクセス改善、また内部管理の改善、外部委託コスト削減目的のために財務報告テンプレートを開発した。また、テンプレートの提供のみならず、テンプレート作成のための準備作業や作成にあたって必要な専門用語の平易な解説、会計記録や財務諸表の作成の重要性について説明した冊子も同時に発行した。

FRT の項目は、下記の通りである。

- ① 会社・事業者情報
- ② 取締役・事業主の宣誓書
- ③ 財政状態計算書（貸借対照表）
- ④ 損益計算書
- ⑤ 財務諸表の注記

NAC によれば、CIFRS 及び CIFRS for SMEs が適用されている現在においても法令上、FRT を無効にする法令は発行されておらず有効という事である。しかしながら、GDT や金融機関等でヒアリングを行った限りにおいては、実務上も未だに使われているようであるが、どの程度使用されているか具体的な情報は得られなかった。

#### (2.4) 税務と会計との関係

カンボジアには事業所得税の課税所得計算において、納税者を実態管理様式、簡易管理様式、推定管理様式の 3 種類の管理様式に区分している。申告課税である実態管理様式及び簡易課税である簡易管理様式については、財務諸表データを含めた事業所得税申告書(Form TOP 01)を提出する。

表 実態管理様式と推定管理様式の分類基準

分類項目		実態管理様式	推定管理様式
法的形態		個人事業主以外の事業者 (収益金額や事業内容を問わない)	個人・法人事業者
収益 (税込)	製造業、 製造及びサービス業の 両方を営業	① いずれか連続する 3 ヶ月の間に 1.25 億 KHR 以上の事業者 ② いずれか 3 ヶ月間の期首に当該期間の予測が 1.25 億 KHR 以上の事業者 ③ 年間収益が 5 億 KHR 以上の事業者	左記に満たない事業者
	サービス業	① いずれか連続する 3 ヶ月の間に 0.6 億 KHR 以上の事業者 ② いずれか 3 ヶ月間の期首に当該期間の予測が 0.6 億 KHR 以上の事業者 ③ 年間収益が 2.5 億 KHR 以上の事業者	

	政府と契約がある場合	① いずれか連続する 3 ヶ月の間に 0.3 億 KHR 以上の事業者 ② いずれか 3 ヶ月間の期首に当該期間の予測が 0.3 億 KHR 以上の事業者 ③ 年間収益が 1.25 億 KHR 以上の事業者	
事業内容		輸出入業者または QIP 登録している個人事業主	左記以外

(出所：税法よりプロジェクトにより作成)

また、カンボジアでの事業所得税の計算方法であるが、損益計算書から導かれた会計上の利益をスタートとして、申告上損金算入できないものを加減算し課税所得を求める。したがって、日本のような申告調整方式である。

なお、カンボジア税法において、第 98 条では納税義務者が規定により定められる会計帳簿、取引の裏付けとなる証拠書類等を保存し、税務当局からの要求に従い提出する義務を負っている。また、会計帳簿を保存する義務を負わない納税者も全ての収入と費用について時系列順に仕訳帳を保存しなければならないと規定されている。さらに第 29 条では実態管理様式又は簡易管理様式の適用を受ける納税者の義務として、次に定める財務諸表を税務申告書に添付して税務当局に提出しなければならないと規定している。

- ① 貸借対照表
- ② 損益計算書
- ③ 補足情報の一覧

ところで、実態管理様式の適用事業者は約 9,000 者、推定管理様式の適用事業者は約 55,000 者との事である。国税庁から派遣の JICA 専門家によると、実態管理様式にならないように推定管理様式の事業者が売上を過少申告するケースが多く、税務署員が訪問して説得にあたっているという事である。また、中小企業者が実態管理様式を敬遠する理由は、①事業所得税の税率が一律 20% である他、事業登録税が別途課せられるため、納税者にとって税負担が重い。さらに VAT や源泉税も課せられるので事務負担が重い事、②記帳事務の負担が大きい。帳簿保管期間が 10 年間である事。③税務調査の調査対象となる事（同じ会計年度を対象に税務署の調査に加えて GDT の包括調査が行われる）が理由との事である。

## (2.5) 金融機関の融資審査と財務データの利用

カンボジアにおいて、金融機関から融資を受けるためには有担保による与信が原則である<sup>3</sup>。中でも不動産担保<sup>4</sup>が実務上、重きを置かれている。制度上は、2007 年の担保取引法の施行により、

<sup>3</sup> 商業銀行最大手の ACLEDA 銀行によれば、2014 年段階で全体の 9 割超が有担保であるが、借入人の家族やコ



担保対象物件は動産でも不動産でも可能になっており担保取引登記事務所での登記により第三者に対する対抗も可能となる。しかしながら、金融機関の内部ルールでは、一部金融機関による資源採掘権等を元とするプロジェクト・ファイナンスのような例外案件を除き、機械設備等動産や商品や製品といった在庫担保はあまり見られないようである。

一方、不動産担保は絶対条件ではあるが十分条件では無い。融資延滞時は、まず借入者本人を説得して分割でも回収を図る事を最初に行い、次に保証人を通じて借入者に返済を働きかけてもらった上<sup>5</sup>で、それでも回収が出来ない場合に担保の処分を行なうという事である。したがって、融資申込時やその後の定期的なタイミングで借入者の返済能力を調べる必要性は依然として大きい。融資申込時には通常、過去3期の財務データの提出が求められるが、推定管理様式の適用を受けている中小企業では財務諸表の基礎となる会計帳簿自体が作成されていない事が多いため財務諸表の提出が無い事例も少なからずあると思われる。経営者に対するヒアリングや銀行ステートメント、顧客への請求書や経費の領収書等から金融機関自らが融資申込者の代わりに審査のための財務データを作成する例も少なからずあると仄聞している。また、金融機関自身もそれにより手数料収入を得ているとの事である。

## (2.6) 調査から浮かび上がった課題

ここまで述べてきたように、カンボジアにおいては、多くの中小企業はMEFプラカスに規定する監査の対象外である。また、税務上、推定管理様式の適用を受けている中小企業は、財務データをGDTに提出する義務もない。さらに、金融機関から融資をこれから受ける、あるいは既に受けている場合でも前述のように金融機関が財務諸表の作成を代行する事が実務上、一般的に行われているため、財務諸表の提出は必要とされない事も多い。したがって、カンボジアにおいて、多くの中小企業は財務データを外部に公開する必要が現時点では少ない。また、それ以前に財務諸表作成の基礎となる会計記録すら帳簿に記録されていない事実が指摘される。(2.3)のFRTが一般的に利用されているとは言えない状況からも会計記録の不備が伺われる。

一方、法律の執行面の問題から、本来監査対象であるにも関わらず監査を受けていない事業体、また実態管理様式に該当するにも関わらず推定管理様式で納税を行っている事業体が少なからずある点が指摘されるが、前者においては、LAAPの改正により違反時の罰則を強化する事を検討している他、後者においては前述のように事業者に対する説得により少しずつ実態管理様式への移行が行われている。

GDTは推定管理方式を将来的に廃止する方針であるものの、現時点では外部から財務諸表の提出が求められない、また制度上求められるにも関わらず従わないという状況下で、中小企業の経

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コミュニティの実権者などを連帯保証人とする無担保与信も存在するという事である。

<sup>4</sup> 不動産にはハードタイトルとソフトタイトルがあり、前者は所有権や特別占有権といった登記簿があるものであり、後者はコミュニティのリーダーが書類にサインした（所有権を認めるという意味ではなくサインが本人のものという証人）ものであり所有権が認められたものではない。また、商業銀行はハードタイトルのみを従来担保として認めてきたが、最近ではマイクロファイナンスとの競争からソフトタイトルも担保として認めるケースが出てきた。

<sup>5</sup> 法律上、保証人は日本同様、法的に代位弁済する義務を負うがまだそれが周知されていないため、保証人の義務を知らずに保証を行なうケースが一般的であり、金融機関は保証人を通じて借入者に返済を働きかけてもらう等、仲介人としての役割も期待している。

営者のマインドセットを変えて会計帳簿に記録させ財務諸表を作成する動機を与える事は容易ではない。

特に年配のカンボジア人経営者は歴史的経緯から他人を信用しなく、財務データは家族のみで共有し、従業員や会計事務所に対してすらデータの開示を拒む傾向があると聞いている。また、手元に現金がいくらあるかを重要視しているため、管理も現金主義が原則で発生主義に基づく会計が根付かないという事も指摘される。

一方、若手の経営者の中には海外で教育を受けた経営者等は、昔ながらの経営者と違い他社との競争も激しいので組織をしっかり作ろうという意欲が強く、会計を経営に活用する傾向も出てきていると聞いている。また、過去、現金取引が多かったカンボジアでも競争の激化やスーパーマーケット等量販店の増加により掛け販売が増加しているが、本件プロジェクトで実施した「SME実態・ニーズ調査」においても掛け販売に伴い回収ができない売掛金が増加したという問題が多くの中企業から指摘されている。この問題については現預金の出入り時に記帳を行う現金主義ではなく、主に請求書の発行・受領時に記帳を行う発生主義による会計を行う事で長期間入金のない売掛金が明らかになり、回収が困難になる前に対策を取る事ができるようになる。さらに、2015年のAEC発足やカンボジアへのFDIの増加に伴い、外国企業との取引も増える事が想定され、そのような取引を開始するにあたっては信用調査や合弁設立等のため、財務諸表の提出が求められる事という必要性も増えてくる。

ところで、会計帳簿に記録させ財務諸表を作成するためには下記のプロセスが最低でも必要である。

- ① 取引事実の発生（現金の入出金、商品の納品、サービスの提供等）
- ② 取引事実を裏付ける証拠書類の準備または入手（現金出納帳、請求書、領収書等）
- ③ 会計帳簿（または会計ソフトウェア）へ適時に漏れ無く記録
- ④ 会計帳簿から財務諸表の作成（会計ソフトウェア使用の場合は自動的に生成）
- ⑤ 会計基準等に従う注記等の開示

GDTによる実態管理様式への移行促進に伴いインボイス方式のVAT制度へ対応するためにVATインボイスの発行が義務付けられる事業者が増える方向へ向かいつつあるものの、現在のカンボジアの中企業では、商習慣上、必ずしも物品の引渡しやサービスの提供時に関連書類の授受が行われる状況ではないため、②の証拠書類の準備ですら十分に行われていないのではないかとと思われる。本来、証拠書類無しで会計帳簿を作成する事は、会計帳簿の証拠力を保全するために望ましい事ではないが、証拠書類が準備できないと会計帳簿を作成できないのでは財務諸表の作成まで辿り着けないため、このような商習慣を踏まえて証拠書類が不十分であっても会計帳簿への記録を行なう事も過渡期においては必要である。

なお、日本の場合は、会計事務所や税理士以外でも商工会議所、法人会、青色申告会といった団体も会員向けに記帳指導を行っているため中企業が正しい会計帳簿を作成するためのハードルが低いが、カンボジアにおいてはこのような実務的な指導を行なう事のできる中企業向け会計事務所や会計専門家が非常に限られているため、今後、中企業に対して負担の少ない形で記帳指導が提供できる支援体制作りが必要である。

また、会計知識に乏しい中小企業が自力で会計記録を行なう事ができる会計ソフトウェアがカンボジアには存在しない。カンボジアで一般的に使用されている会計ソフトウェアは、欧米のパッケージソフトウェアが中心であるため、特に会計のみならず税務計算及び申告も容易にするためのソフトウェアの登場が待たれる。

さらに、会計帳簿に記録ができ財務諸表が作成できる段階になってからも中小企業に対して継続的な支援が必要である。外部の利害関係者へより正確な情報を伝えるために財務諸表の精度を上げる、また財務データを管理会計のツールとして利用できるようにする事が望まれるためである。

なお、管理会計は下記のような機能を持つ。

- ① 内部及び外部の利害関係者への報告のための売上原価及び棚卸資産計算のための原価計算
- ② 経営者・マネージャーがより優れた意思決定・経営判断をするための情報提供
- ③ 事業計画・予算立案、原価統制・予算管理、業績評価及び継続的改善のための情報提供

この中でも特に事業計画立案は金融機関や国内外の投資家からの資金調達のためにも必要なため、財務データを経営管理のツールとして活用しようとしている経営者や金融機関からの資金調達を希望する経営者、あるいは外国企業との取引・合併を希望する経営者等会計に対して前向きに取り組む意欲のある経営者が相談したり、自社で取り組みをしたりできるような下記の支援体制作りも必要である。

- ① NPCC 等がファシリテーターとして中小企業からの財務会計に関する相談に対し、適切な団体、専門家を紹介できる体制
- ② 中小企業の経営者や従業員が会計実務を学ぶために FASMEC、商工会議所、CWEA 等の団体が会員サービスとして簡単な記帳指導を行なう、あるいは外部専門家を招いて定期的な講習会を開催できるような体制、または CJCC や GDT 傘下の National Tax School、労働職業訓練省(MLVT)傘下の職業訓練施設のような公的あるいは民間機関で定期的な講習会を開催できるような体制。ただし、公認会計士資格を得るためのような理論を学ぶためのコースとは違う、中小企業ですぐ経理実務ができるより実務的なものである必要
- ③ 上記②で講習会での指導ができる中小企業の会計実務に精通した指導員育成コースの設置
- ④ 中小企業を顧客のターゲットとして、業務受託のみならず記帳指導、会計ソフトウェアの導入支援やトレーニングも行ったり、財務諸表分析、事業計画と実績の差異分析から会社の収益拡大・費用節約のアドバイスができたりする会計事務所または会計コンサルティング会社の開拓
- ⑤ 日本の簿記検定試験のような経理担当者に対する能力評価制度の導入
- ⑥ 中小企業が自社で会計記録を入力して簡易帳簿を作成する事で経営状況をモニタリングでき、さらに簡便的に税金計算・申告ができる会計ソフトウェアの開発

### (3) 企業診断活動支援

2社について企業診断のフォローアップの過程で、会計面からの支援も求められたため、下記の業務を実施した。

#### 1) Lyly Food

2項目の支援業務を実施した。1つは原価計算による新製品の製造原価の把握、もう1つはERPソフトウェアの導入支援である。

##### ① 原価計算による新製品の製造原価の把握

新製品の原材料及び梱包材料の実際投入数量データを3ヶ月分入手し、労務費及び設備の実際データも用いて、総合原価計算に基づく製品単価の試算を行った。ただし、この時点では、会社の会計データが利用できる状態でなかったため、会社より必要なデータを都度入手して計算を行った。また、当初試算した原価が経営者の想定より低かったためか、その後再度データの提供を受けて再計算を行った所、想定に近くなったようである。

##### ② ERPソフトウェアの導入支援

元々、ローカルのパッケージソフトとエクセルを用いて原材料、製品、売掛金を管理してきたが、財務諸表作成のために必要な会計取引の全ては入力をしてはいなかった。今回、経営者がERPソフトウェア(Microsoft Dynamics NAV)を導入する事を決定し、その決定後に導入支援があった。しかしながら、包括的な導入支援は企業診断フォローアップの範囲を超えるため、下記の個別項目について支援を行なった。

- ・追加帳票についてのアドバイス：現状ではシステムの標準帳票で十分と認めた。
- ・勘定科目設定についてのアドバイス：利益税の申告書に記載されている勘定科目をベースに設定する事を推奨した。
- ・経理部門の業務分担についてのアドバイス：各担当者に業務内容をインタビューした上、経済産業省が2004年に成果物を発表した経理・財務サービススキルスタンダードに含まれる鳥瞰図の各業務を基に概ね漏れが無い事を確認した。なお、ERPソフトウェアがまだ稼働していない段階でも有り、従来の手書き帳簿がそのまま使われているが、ERPシステムへの入力ミスも多いとの事なので、当面は手書き帳簿と並行で進める事が妥当と考えた。

#### 2) Sentosa Silk

同社においては経理担当者の入れ替わり等あるものの、曲がりなりにも月次決算を行える体制を継続的に築いている。

その中で2014年半ばからのユニフォーム事業における受注の急増する反面、月次決算で利益が出せない状況が続いている事から、その理由について調査の依頼があった。原価管理に問題があるという前提で原価表について見積額と月次決算の実績値を比較検討した所、下記の事実あるため、低い見積販売価格で受注している事が判明した。

- ・製造間接費は、見積材料費に係数を乗じて見積もりしているが、その係数が実績と比べて著しく低い
- ・仕損じを考慮していない
- ・外注に出す場合のコスト増を考慮していない

また、ユニフォーム部門の事業計画を向こう3年間にわたって作成するため、下記の要領で過去の財務データを元に将来3年間にわたる損益予測を行った。

- ① 生産着数を見積もり、平均単価を乗じて月次の見積売上高を計算
- ② 費用は変動費及び固定費に区分して実績値や見積売上高をベースに見積もり

#### (4) 政策策定活動連携

##### 税務当局との連携

租税総局能力強化プロジェクトとは数回に渡る情報交換を行う機会を得た。前述のように租税総局においては、推定管理様式から実態管理様式への移行を事業者に対して説得していく事により、適正な徴税を行い財政の自立発展性の向上を必要としている。一方、実態管理様式への移行を行う前提として複式簿記を用いた発生主義の会計記録が必要であるが、現状、現金出納記録以前の管理状況である企業も存在している。

このような中で同プロジェクトの専門家とは、まず日々の入出金を記帳する習慣づけから始める事が必要という共通認識で一致した。また、啓蒙セミナーを開催する事により SME に対して記帳の重要性の認識およびそのメリットを周知させる必要があるという点で合意を得た。なお、啓蒙のみならず、それに対して前向きな姿勢を示す SME に対して記帳指導等具体的な支援を行える体制を準備してからセミナーを開催した方がよいとのコメントを得、本件プロジェクト活動と連携して共同開催のセミナー開催を計画し、相互に検討をしたが、本件プロジェクト期間内には、スケジュール等の調整ができず断念することとなった。今後、JCC に次ぐ体制（カンボジア政府側は JCC の関係をプロジェクト後も継続していくとのこと）の中で、MIH と租税総局相互の連携協力のあり方を検討することでこれに代えることとした。

## 別添資料 ⑨ その他

- ⑨-1 カンボジア国際財務報告基準 (CIFRS) および中小事業カンボジア国際財務報告基準 (SME 用 CIFRS) の導入に関するアナウンスメント(英訳)





**Ministry of Economy and Finance**  
**National Accounting Council**  
**No. 097/09 MF-NAC**

## **ANNOUNCEMENT**

**On**

**The introduction of Cambodia International Financial Reporting Standards (CIFRS) and Cambodian International Financial Reporting Standards for Small and Medium Entities (CIFRS for SME)**

\*\*\*\*\*

In accordance with the PRAKAS No. 068 MEF/BrK dated 08 January 2009, the National Accounting Council would like to inform to all entities in the Kingdom of Cambodia as following:

1. The National Accounting Council elected the International Financial Reporting Standards effectively issued by the International Accounting Standards Board, for which from now on, called **“Cambodia International Financial Reporting Standards (CIFRS)”** to be applied for financial statements for a period beginning on or after 1 January 2012. Earlier application is encouraged; and the International Financial Reporting Standards for Small and Medium Entities, for which from now on called **“Cambodia International Financial Reporting Standards for Small and Medium Entities”** to be applied for a period beginning on or after 1 January 2010.
  - 1.1-An entity has public accountability as defined in section 2 of this announcement shall apply the Cambodia International Financial Reporting Standards (CIFRS). Earlier application is encouraged.
  - 1.2-An entity has obligation to submit its financial statements for audit in accordance with the PRAKAS of the Ministry of Economy



and Finance but has no public accountability, as defined in section 2 below, shall apply Cambodia International Financial Reporting Standards for Small and Medium Entities (CIFRS for SME). The entity can also apply the Cambodian International Financial Reporting Standards (CIFRS) if the entity feels it is necessary.

1.3-An entity has no public accountability and has no obligation to submit its financial statements for audit in accordance with the PRAKAS of the Ministry of Economy and Finance can also apply the Cambodia International Financial Standards for Small and Medium Entity.

2. An entity has public accountability if:
  - (a) Equity or debt instruments are being issued in a public market or its files, or it is in the process of filing, its financial statements with a securities commission or other regulatory organizations (domestic or foreign stock exchange or domestic or regional over-the-counter); or
  - (b) An entity holds assets in a fiduciary capacity for a broad group of outsiders, such as a bank, insurance entity, securities broker/dealer, pension fund, mutual fund or investment banking entity.
3. The Cambodia International Financial Reporting Standards and Cambodia International Financial Reporting Standards for Small and Medium Entity are available at Secretariat of the National Accounting Council at Ministry of Economy and Finance, street 92, Sangkat Wat Phnom, Khan Daun Penh, Phnom Penh, Cambodia or via web page: [www.nac-mef.org](http://www.nac-mef.org) .
4. Announcement No. 041/09 MEF/NAC dated 18 May 2009 is considered as invalid.
5. No compliance with this announcement shall consider as against PRAKAS No. 068, article 4.

The National Accounting Council expect that all entities properly implement this announcement from this effective date.

*Unofficial Translation*

In Phnom Penh, Date: 28 August 2009  
Undersecretary of State and Chairman  
National Accounting Council  
Ministry of Economy and Finance

**Ngoy Tayi**

**cc:**

- Office of Deputy Prime Minister and Minister of Ministry of Economy and Finance  
**“For Information”**
- Auditing firms and KICPAA **“For information and Implementation”**

**Place of Recipients**

- Entities “for Implementation”
- Offices of provinces **“for promotion and Cooperation”**
- Royal gazette
- Documents-Achieve



## 別添資料 ⑨ その他

### ⑨-2 企業会計・監査及び会計業に関する法律（日本語訳）



企業会計・監査及び会計業に関する法律  
(日本語訳)

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第 1 章 総則

第 1 条

この法律は、国際会計基準に基づき、カンボジア王国における自然人または法人に関する会計制度に関する組織体、運営および役割を定める。

第 2 条 定義

会計とは、企業活動に関する財務情報の特定、記録、集積、計測、分類および表示に関する制度である。

監査とは、会計基準履行評価のための企業監査要点もしくは企業行動の制度的調査または検査をいう。監査サービスには、財務諸表監査、業務監査、編集、調査および会計手続きを含む。(公的に)登録された監査役のみが、監査サービスを提供し、監査役として署名を行うことができる。

財務報告とは、特定期間内における法人の財務状況、活動業績およびキャッシュフローに関する情報を含む報告のことをいう。

国際会計基準とは、国際会計基準委員会によって推奨された会計基準である。

第 3 条

自然人もしくは法人にかかわらず全ての企業は、会計帳簿および勘定書を保持し、本法に従い監査された会計帳簿を保有しなければならない。

第 4 条

企業は、概念的枠組、カンボジア会計基準および経済財政省大臣によって公布された省令原則に従い、年次財務諸表を作成しなければならない。

第 5 条

企業は、経済財政省令および国際会計基準によって定められた会計帳簿に勘定を記載しなければ

ならない。全ての会計記録は、証拠書類によって立証されなければならない。

## 第 2 章 国家会計評議会

### 第 6 条

国家会計評議会は、経済財政相省の援助のもと設立される。

### 第 7 条

国家会計評議会の役割は下記記載の通りである。

- ・ 詰問委員会
- ・ 企業および経済活動の会計業務に関連する全ての草案および規則に対する調査および意見
- ・ 第 4 条に関連する概念的枠組みおよび会計基準の開発、改善
- ・ 会計技術改善のための方法提案
- ・ 会計に関する国際フォーラム、会議及び討論での代表参加

その他国家会計評議会の構成および役割は、閣僚会議令によって設定される。

## 第 3 章 財務諸表

### 第 8 条

財務諸表とは、貸借対照表、収支計算書、キャッシュフロー計算書および関連注釈によって構成される。かかる財務諸表は、不可分とみなす。

### 第 9 条

第 12 条の会計記録は、クメール語およびリエル表記にて作成されなければならない。経済財政省が設定した条件に従い、外資企業または外資企業の子会社は、クメール語およびリエル表記の会計記録とともに、英語および（もしくは）リエル以外の通貨表記にて会計記録を作成することができる。但し、第 4 条にいう財務諸表は、クメール語およびリエル通貨表記で作成されなければならない。

### 第 10 条

会計期間は、12 ヶ月間とする。会計年度は、該当年度 1 月 1 日から同年 12 月 31 日までとなる。新規に設立された会社に関しては、事業初年次財務報告は該当企業の設立日より翌年 12 月 31 日までとする。特定活動を行う企業は、事業年度の開始日をほかに設定することができる。

### 第 11 条

財務諸表は、営業年度終了の 3 ヶ月前以内に作成されなければならない。かかる期限までに間に合わなかった場合は、経済財政省から会計終了および別途提出日に関する承認を求めなければならない。

## 第 12 条

財務諸表、対応帳簿および証拠書面は、少なくとも 10 年分保有されなければならない。対応帳簿は、一般仕訳帳、会計帳簿および棚卸帳が含まれる。

## 第 13 条

第 12 条によって規定された財務諸表および会計帳簿は、本法各条項したがいが作成されなければ、法的効力を有しない。

## 第 4 章 公認会計士および監査役協会

### 第 14 条

公認会計士および監査役協会は、職業会計士の間で結成される。本協会は、経済財政省の援助のもと運営される。

本協会の組織および役割、専門的規則作成は、閣僚会議令によって設定される。

### 第 15 条

本協会は、具体的には、以下の目的から結成される。

- ・ 会員を代表し会計専門職に関する権威及び利益の促進保護のため国家専門家委員会を組織する
- ・ 国家会計評議会のワーキングメンバーとして参加する
- ・ 会計専門職に関する規則と義務を作成し、その運用を確保する
- ・ 公認会計士および監査役を目指すカンボジア市民のために会計専門教育を提供する

## 第 5 章 企業監査

### 第 16 条

自然人もしくは法人にかかわらず全ての企業は、経済財政省の閣議会議令にしたがい売上高および（もしくは）損益計算書および（若しくは）従業員数を（監査役によって）監査された会計帳簿を提出しなければならない。監査は、第 14 条上の登録監査役リストに登録されている自然人または法人によって行わなければならない。

## 第 6 章 会計士

### 第 17 条

職業会計士の業務は、本法第 14 条上のカンボジア人会計士登録リストに記載されている自然人または法人によって実行されなければならない。職業会計士の業務は、立法、行政、司法に関する公務および政治業務との関係で、利益相反となる。



## 第7章 罰則

### 第18条

本法第3条、第4条および第5条の規定に違反する全ての自然人および法人の取締役は、五百万から一千万リエルの罰金、および（もしくは）1年から2年間の禁固刑に処される。

本法に規定された条項に従い適切な財務諸表の作成及び管理をしない全ての自然人および法人の取締役は、五百万から一千万リエルの罰金、および（もしくは）半年から1年間の禁固刑に処される。

上記罰則規定に加え、自然人および法人の取締役は、閣僚会議令より規定された各種免許取消しに処分を課される。

### 第19条

本法の規定を履行しない職業会計士および監査役は、一千万から二千万リエルの罰金が課される。

各種免許の取消しに関する条項がなく、繰り返し同様違反行為が行われた場合、罰金額は倍額となり、かつ（もしくは）1年から3年間の禁固刑に処される

## 第8章 最終条項

### 第20条

本法に反する全ての規定は、無効である。

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正式な法令・政令はカンボジア語のみとなります。解釈等については原典（カンボジア語）も照らし合わせてご確認いただくことをお勧めいたします。

別添資料 ⑨ その他

⑨-3 カンボジア国財務報告基準  
(省令) (英訳)





**Ministry of Economy and Finance**  
**No. 068 MEF/BK**

**PRAKAS**  
**ON**  
**PROMULGATION OF CAMBODIAN FINANCIAL REPORTING**  
**STANDARDS**

\*\*\*\*\*

**Deputy Prime Minister and Minister**  
**Ministry of Economy and Finance**

- Having seen the Constitution of the Kingdom of Cambodia;
- Have seen Royal Degree No. NS/RTK/0908/1055 dated 25 September 2008 on the appointment of the Royal Government of Cambodia;
- Having seen the Royal Kram No. 02/NS/94 dated 20 July 1994 promulgating Law on Organization and functions of the Council of Ministers;
- Having seen Royal Kram No. NS/RKM/0196/18 dated 24 January 1996 promulgating Law on Establishment of the Ministry of Economy and Finance;
- Having seen Royal Kram No. NS/RKM/0702/011 dated 08 July 2002 promulgating Law on Corporate Accounts, Their Audit and Accounting Profession;
- Having seen Sub-degree No. 04/ANKr/BK dated 20 January 2000 on the Composition and Functions of Ministry of Economy and Finance;
- Having seen Sub-degree No. 06/ANKr/BK dated 11 February 2003 on the Establishment of Department of Local Finance of Ministry of Economy and Finance;
- Having seen Sub-degree No. 78 ANKr/BK dated 18 November 2004 and Sub-degree No. 20/ANKr/BK dated 29 March 2008 on the addition and rectification of a number of departments of the Ministry of Economy and Finance;
- Having seen Sub-degree No. 134 ANKr/BK dated 15 September 2008 on promoting Custom and Excises Department, Taxes Department, and National Treasury Department to Department General of Customs and Excises, Department General of Taxes,

- and Department General of National Treasury under the Ministry of Economy and Finance;
- Having seen Sub-degree No. 08/ANKr/BK dated 30 March 2003 on the Composition and Functions of the National Accounting Council;
  - Having seen Sub-degree No. 18/ANKr/BK dated 19 March 2003 on the Composition and Functions of Khmer Institute of Certified Public Accountants and Auditors;
  - Pursuant to the proposal of Chairman of the National Accounting Council.

## HEREBY DECIDES

### **Article 1:**

To promulgate the Cambodian Financial Reporting Standards for which these standards are fully adopting from the International Financial Reporting Standards (IFRSs) for all entities operating in Cambodia, including any interpretation and modernization at all times which will happen and/or have been happened to each standard that have been issued by International Accounting Standard Board.

### **Article 2:**

Large and medium entities bound by the obligations under the PRAKAS of the Ministry of Economy and Finance are obligated to fully implement Cambodian Financial Reporting Standards as stated in Article 1 above according to the announcement issued by the National Accounting Council.

Other categories of entities can equally use these standards for preparation of their financial reporting whenever they have judged that these standards are necessarily important and appropriate to do so.

### **Article 3:**

The National Accounting Council has the right to select, to notify and to issue, by all means any standards issued by the International Accounting Standard Board by only changing their titles into Cambodian Financial Reporting Standards, to all enterprises with obligations and requirements to comply with. In the meantime, the National Accounting Council shall translate every accounting and reporting standard, every interpretation, and any modernization of the standards into Khmer language.

### **Article 4:**

None compliance with any article of this Prakas shall be considered as against article 18 and article 19 of the Law on Corporate Accounts, Their Audit and Accounting Profession which was promulgated by Royal Kram NS/RKM/0702/011 dated 08 July 2002.

**Article 5:**

All regulations as stated in the Prakas of the Ministry of Economy and Finance No. 221 MEF/BK dated 25 March 2008 on the promulgation of the Cambodian Accounting Standards and Cambodian Financial Reporting Standards shall be repealed and superseded by this Prakas.

**Article 6:**

Secretary Generals, Director Generals, Chief of Office of Deputy Prime Minister and Minister of Ministry of Economy and Finance, President of Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA), relevant departments and units whom under supervision of Ministry of Economy and Finance, and all large and medium entities under obligation of the article 2 above shall rigorously implement this Prakas in accordance with respective individual duties and functions from the date of signature.

In Phnom Penh, Date: 08 January 2009  
Deputy Prime Minister and Minister  
Ministry of Economy and Finance

**Keat Chhon**

**Recipients**

- Royal Palace
- Secretary General of Senate
- Secretary General of Parliament
- Office of Prime Minister
- Office of the Council of Ministers
- Secretary General of Royal Government of Cambodia
- Office of Ministry of Economy and Finance
- **“For information”**
- All ministries, institutions and relevant authorities
- Provincial and Municipality Offices
- **“For Information and Cooperation”**
- As in Article 6 **“for implementation”**
- Archives-Documentations
- Royal Gazette



## 別添資料 ⑨ その他

### ⑨-4 中小企業の財務報告のテンプレート の導入(省令) (英訳)





Phnom Penh, 16 June 2006

**PRAKAS  
ON  
INTRODUCTION OF FINANCIAL REPORTING TEMPLATE  
FOR SMALL AND MEDIUM-SIZED ENTERPRISES**

\*\*\*\*\*

**Senior Minister  
Minister of Economy and Finance**

- Having seen the Constitution of the Kingdom of Cambodia;
- Having seen Royal Decree No NS/RKT/0704/001 dated 13 July 2004 promulgating addendum to the Constitution aimed to secure regular functioning of the national institutions;
- Having seen Royal Decree No NS/RKT/0704/124 dated 15 July 2004 on appointment of the Royal Government of Cambodia;
- Having seen Royal Kram No 02 NS/94 dated 20 July 1994 promulgating Law on Organising and Functioning of the Council of Ministers;
- Having seen Royal Kram No NS/RKM/0196/18 dated 24 January 1996 promulgating Law on Establishment of the Ministry of Economy and Finance;
- Having seen sub-decree No 04/ANKr/BK dated 20 January 2000 on the Composition and Functioning of the Ministry of Economy and Finance;
- Having seen sub-decree No 87/ANKr/BK dated 18 January 2004 on the addition and rectification of a number of departments of the Ministry of Economy and Finance;
- Having seen Royal Kram ChS/RKM/069/03 dated 17 June 1996 promulgating Law on General Statute of Public Enterprises;
- Having seen Royal Kram NS/RKM/0702/011 dated 8 July 2002 promulgating Law on Corporate Accounts, Their Audit and Accounting Profession;
- Having seen Sub-Decree No 08 ANKr BK dated 3 March 2003 on Composition and Functioning of National Accounting Council;
- Having seen Prakas of the Ministry of Economy and Finance No. 170 SHV dated 27 March 2003 on Appointment of Board of Director to the National Accounting Council;
- As requested by the National Accounting Council according to minute of meeting dated 27 March 2006;
- Pursuant to the necessity of the Ministry of Economy and Finance.

**DECIDES**

**Article 1**

To introduce to small and medium-sized enterprise defined in article 2 below a standard financial reporting template called "**Financial Reporting Template for Small and Medium-Sized Enterprises**" as attached in Appendix of this Prakas to use so as to facilitate each small and medium-sized enterprise with a tool to apply for financing from banking and financial institutions, or for other needs at all time before being able to prepare financial statements by due date and in accordance with laws and regulations in force.

## **Article 2**

It is deemed as "SMEs" automatically under this Prakas any enterprise carrying on business activities, which is not subject to obligation of preparing financial statements in accordance with Cambodian Accounting Standards, and based on its declaration data or examination, meets two of the three following criteria:

1. Total maximum workers-employees from 11 to 100.
2. Annual turnover is from 100 million Riels to less than 250 million Riels.
3. Total assets are from 100 million Riels to 250 million Riels.

## **Article 3**

In preparing financial statements in accordance with the template as stated in Article 1 above, each small and medium-sized enterprise shall be responsible for its declaration by ensuring that all data provided are obtained from records or statistics properly maintained in accordance with relevant applicable laws and regulations.

## **Article 4**

National Accounting Council shall be in charge of public dissemination, especially among SME milieu as well as banking and financial institutions, of the spirit of this Prakas and the Financial Reporting Template as in Appendix, and follows through to enforce the implementation until objectives are achieved.

## **Article 5**

National Accounting Council, General Secretariat, General Inspection, all relevant departments and units under the tutelage of the Ministry of Economy and Finance, and all SMEs in the kingdom of Cambodia shall rigorously implement this Prakas in accordance with individual duties.

## **Article 6**

This Prakas is effective from the date of signature.

Senior Minister  
Minister of Economy and Finance

### **Recipients**

- As in Article 5 "for implementation"
- Archives-documentation

### **cc**

- Council of Ministers "for information"
- Administration Office of the Council of Ministers "for publication in Royal Gazette"

## **Forward**

The Royal Government of Cambodia has passed many laws in recent years to facilitate Cambodia's modernization and integration into the global economy. In 2002, the requirement to prepare financial statements was mandated in the Law on Corporate Accounts, their Audit, and the Accounting Profession ("LAAAP"), and in 2003, Cambodian Accounting Standards ("CAS") were introduced. The purpose of CAS is to provide the basis for recording and classifying financial transactions, and to establish a framework for preparing financial statements.

In 2005, the National Accounting Council ("NAC"), in conjunction with the Asian Development Bank ("ADB") and the Kampuchea Institute of Certified Public Accountants and Auditors ("KICPAA"), undertook a review of the implementation of the LAAAP. Consequently, a new Prakas was issued, which, inter alia, established thresholds for enterprises to be subject to statutory audit. In addition to establishing the statutory audit thresholds, the Prakas clarified that only those enterprises that were subject to statutory audit were required to prepare financial statements in accordance with CAS.

The Cambodian economy, at its current stage of economic development, is host to a large number of small and medium sized enterprises ("SMEs") that are not required to prepare financial statements in accordance with CAS. However, these same SMEs often find it difficult to obtain access to finance, due to their inability to provide lending institutions with appropriate financial information.

To assist SMEs to improve their access to finance, NAC and KICPAA, together with Asian Development Bank (ADB), designed the attached financial reporting template as part of ADB's SME Development Program technical assistance. In addition to the template, this booklet contains explanatory notes on the basis of preparation of the financial reporting template, a definitions section that explains in plain language the various items that make up the financial statements and the terms contained therein, and a brief narrative on why it is important for enterprises to maintain accounting records, and produce financial statements.

I fully encourage SMEs to use the template in this booklet as a basis for preparing financial statements, for both internal management purposes, and for presentation to banks to support an application for a loan.

Phnom Penh, June 14, 2006

**H.E. Ngy Tayi**

Under Secretary of State of Ministry of Economy and Finance  
Chairman of the Cambodian Accounting System Reform and  
National Accounting Council



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# Overview of Financial Reporting Template for SMEs

## Overview

The Financial Reporting Template (“FRT”) has been designed to assist enterprises to prepare a basic set of financial statements. The main reason for developing the FRT is to enable enterprises to provide basic financial information to potential lenders. In addition it is anticipated that by preparing basic financial statements, owners and managers of enterprises will be able to better understand and manage their business.

The FRT is a tool to assist enterprises in preparing their financial statements to accompany an application for borrowing from lenders, and to assist enterprises to comply with the applicable laws and regulations.

## What is the FRT?

The FRT includes the following components:

1. Corporate information / enterprise information
2. Statement by Directors / Statement by Owner
3. Balance Sheet
4. Income Statement
5. Notes to the financial statements

An explanation of each component of the FRT follows:

### ***1. Corporate information / enterprise information***

This schedule provides the readers of the financial statements with fundamental information about the enterprise.

The registration number indicates the legal form of the enterprise, and should be obtained from the business registration or license certificate issued by the relevant authority.

The registered office is the address of the primary place of business, and should be the same as that registered with the relevant regulatory authority. This address should also be the primary address for communication purposes.

The disclosure of shareholder/owner, directors and management team information provides the readers of the financial statements with important detail about the ownership and management structure of the enterprise. If the directors and management team are different to the shareholders / owners this would indicate that the owners may not be involved in the day to day running of the business.

The disclosure of the principal banker is useful, particularly if the enterprise is seeking credit.



## **2. *Statement by the directors / statement by the owner***

Signature of this statement by the directors / owners provides a degree of comfort to users of the financial statements. By signing this statement, the directors / owners acknowledge that the financial statements have been prepared using the accounting policies attached to the notes to the accounts, and implies that users of the financial statements can rely upon the application of those policies in preparing the statements.

Signature ostensibly gives directors / owners ownership of the financial statements.

## **3. *Balance Sheet***

The Balance Sheet provides the financial position of the enterprise as at a particular date. In Cambodia, an annual balance sheet is normally prepared as at 31 December of each year.

## **4. *Income statement***

The income statement shows the results of the business operations of the enterprise for the accounting period. In Cambodia, the normal accounting period is the year ended 31 December.

## **5. *Notes to the financial statements***

The notes to the financial statements comprise:

1. Organization and principal activities
2. Significant accounting policies
3. Assumptions underlying the financial statements
4. Additional information

The “organization and principal activities” is an important disclosure as this allows the user of the financial statement to understand the legal form of the enterprise, its areas of business activity, and size (in terms of employees).

The significant accounting policies allow the reader to understand the accounting policies adopted in preparing the financial statements.

The underlying assumptions disclosure provides further information on the financial statements as to the manner in which the financial statements have been prepared.

The additional information notes provide detailed information for each item that appears on the face of the Balance Sheet and Income Statement.

## **Benefits of using FRT**

The FRT was developed to assist SMEs to produce basic financial statements. The objectives of enabling SMEs to produce basic financial statements are to allow the managers and owners of SMEs to better manage their businesses, and to improve their access to finance by providing basic financial information to potential lenders, primarily commercial banks.

The preparation of financial statements will assist SMEs in the following ways:

### **1. Better manage the business**

The preparation of financial statements will provide important financial information to owners and managers of enterprises to assist in better managing the enterprise. The Income Statement will provide a measure of the operational performance of the enterprise, and the Balance Sheet will provide a snapshot of the health of the business at a particular point in time.

#### ***Income Statement - Measure of operational performance***

The Income Statement quantifies in monetary terms the results of business operations in any period. By preparing the income statement SMEs will be able to establish whether the business is either making a profit or a loss. By critically reviewing the financial statement, owners and managers will be able to make informed decisions on the operational performance of the business, and the analysis of the income statement will assist in determining actions to be taken to improve business performance.

In particular, owners and managers will be able to monitor revenue streams and expenditure of the business. Operational performance may basically be considered as good if the enterprise makes a profit. Conversely, performance may be considered unsatisfactory if the enterprise makes a loss.

The following are examples of remedial action that an enterprise may take, as a result of the review of the income statement:

**Income:** If sales during the period decrease there may be a number of different reasons why this happens. One reason may be due to poor customer service. If this is the case, the management may consider providing relevant training and / or incentives to staff who improve the sales of the enterprise.

**Expenses:** The management may plan to reduce costs in order to maximise profit. One method of reducing costs would be to negotiate better prices and terms with suppliers of goods and services. Discounts will reduce cost of sales and result in increase of enterprise profitability.

On the other hand, the management may review expense items that are costly and find out if it is possible to reduce cost by using substitute products.

### ***Balance Sheet - Financial position***

The Balance Sheet provides a snapshot of the financial position of an enterprise at a point in time. An enterprise is generally considered to be in a good financial position if the enterprise has an excess of assets over liabilities, and if there are accumulated profits. Conversely, an enterprise would be considered to be in a poor financial position if liabilities exceed assets, and the enterprise has accumulated losses.

The Balance Sheet will also show the ability of the enterprise to meet future obligations, and will show the assets available to fund future expansion.

By reviewing the balance sheet an owner or manager will be able to make informed decisions about the health of the business.

### ***Liquidity***

To survive and prosper a business must be able to meet its financial obligations as and when they fall due. In simple language, this means that a business is able to pay its expenses within the timeframe provided by suppliers. An enterprise is generally considered liquid if its current assets exceed its current liabilities. By preparing a balance sheet an owner or manager will be able to determine the enterprises liquidity.

If the company is extremely liquid, that is, if current assets far exceed current liabilities, then the enterprise may be in a position to expand its business. However, if current liabilities exceed current assets this could indicate that the enterprise may be facing financial difficulties.

## **2. Better access to finance**

For an enterprise to be able to obtain a loan from a bank the enterprise must be able to show the bank that it has a good business, and that it will be able to repay the money borrowed from the bank. The best way to demonstrate to the bank the health of the business is to provide a set of financial statements, including the Income Statement and the Balance Sheet.

In the same way that the Income Statement and Balance Sheet will provide the owner and manager of an enterprise with information to make informed business decisions, the bank will be able to make similar decisions about the enterprise's ability to repay a bank loan.

If an enterprise provides a bank with a financial statement, this will make it easier for the bank to evaluate the credit worthiness of the enterprise, and should reduce the amount of time that a bank takes to decide whether a loan can be made.

In addition, a proven track record in business, as demonstrated by financial statements covering a number of years, could result in an enterprise obtaining lower interest rates.

## **3. Cost savings**

By preparing their own financial statements owners and managers may not need to engage third parties to prepare financial statements, which would result in cost savings to the enterprise.

# Definitions

## Introduction

The definitions contained in this document explain the terms included in the Financial Reporting Template (“FRT”). The definitions have been based on the definitions of accounting terms contained in Cambodian Accounting Standard (CAS), however have been simplified in an attempt to allow a broader audience, other than qualified accountants, to understand the content of the Financial Reporting Template.

## Definitions

### Balance Sheet

The Balance Sheet is a statement that lists all the assets owned by a business, all the liabilities owed by a business, the share capital of, or the owner’s capital contribution to the business, and the earnings retained in the business, as at a particular date. The balance sheet can be described by the following simple equation:

Total Assets = Total Liabilities + Share Capital / Owners Capital Contribution + Retained Earnings

Or

Total Assets – Total Liabilities = Share Capital / Owners Capital Contribution + Retained Earnings

### Asset

An asset is an item of value owned by the business.

### Liability

A liability is an amount owed by the business to someone else.

### Equity

Equity is the difference between the assets owned by an enterprise, and the liabilities owed by an enterprise. Equity normally comprises “Share Capital / Owners Capital Contribution” and “Retained Earnings”.

### Related parties

Parties are considered to be related if one party has the ability to control the other party, or exercise significant influence over the other party, in making financial and operating decisions.

Significant influence is participation in the financial and operating policy decisions of an enterprise, but not necessarily controlling those policies.

## **External parties**

Parties are considered to be external if there is no ability for one party to exert control over the other party.

## **Non-current assets**

Assets are classified as “Non-current” if they have an expected useful life of greater than one year, or are not expected to be realized in less than one year. Non-current assets can be sub-classified as follows:

### ***Fixed assets***

Fixed assets are assets that are:

- used by an enterprise to produce or supply goods or services,
- used for administrative purposes, or
- rented to others for profit

Fixed assets include buildings, motor vehicles, machines, furniture, and office equipment.

### ***Due from related parties***

These are amounts owed to the enterprise by related parties, expected to be repaid after more than one year.

### ***Due from external parties***

These are amounts owed to the enterprise by non-related parties, expected to be repaid after more than one year.

### ***Other non-current assets***

All other assets not considered fixed assets, due from related parties, or due from external parties, that are not expected to be realized within one year, are classified as “other non-current assets”.

## **Current assets**

An asset should be classified as a current asset when:

- (a) it is expected to be realised in, or is held for sale or consumption, in the normal course of the enterprise’s operating cycle; or
- (b) it is held primarily for trading purposes or for the short-term and expected to be realised within twelve months of the balance sheet date; or
- (c) it is cash or cash equivalent asset (such as bank account) which is not restricted in its use.

Current assets are assets that are expected to be used / or replaced within twelve months of the balance date.

### ***Trade and other receivables***

Basically, trade and other receivables are amounts owed to the business by its customers. A receivable arises when goods or services have been sold to a customer, and payment has not been received.

### ***Provision for bad and doubtful debt***

A bad debt is a debt that cannot be recovered from a customer. A doubtful debt is a debt that is unlikely to be recovered from a customer.

A provision for bad and doubtful debts should be made at balance date to estimate the amount of debts that will not be collected from customers.

The provision will be deducted from the profit in the Income Statement and will also be deducted from the "Trade and other receivables" figure in the Balance Sheet.

### ***Inventories***

Inventories are normally:

- current assets held for sale in the ordinary course of business, or
- current assets used in the production of goods held for resale.

Basically, inventory is the value of stock or goods which exists at the end of the accounting period, and is calculated as follows:

Ending inventory = opening inventory + purchases + goods manufactured – less sales

### ***Due from related parties***

These are amounts owed to the enterprise by related parties, expected to be repaid in less than one year.

### ***Due from external parties***

These are amounts owed to the enterprise by other parties, who are not customers and related parties, expected to be repaid in less than one year.

### ***Cash and bank balances***

Amount of cash held by an enterprise, together with the amount in the enterprise's bank account(s) at balance sheet date.

### **Total assets**

Total assets are an aggregate amount of total non-current assets and total current assets.

## **Non-current liabilities**

Basically, non-current liabilities are amounts owed to someone else, such as banks and money-lenders, which are payable after twelve months.

### ***Due to related parties***

These are amounts owed by the enterprise to related parties, expected to be repaid after more than one year.

### ***Due to external parties***

These are amounts owed by the enterprise to non-related parties, expected to be repaid after more than one year.

## **Current liabilities**

A liability should be classified as a current liability when it:

- (a) is expected to be settled in the normal course of the enterprise's operating cycle; or
- (b) is due to be settled within twelve months of the balance sheet date.

Basically, current liabilities are what a company currently owes to its suppliers and creditors.

### ***Bank overdraft***

A bank overdraft is a bank account where the bank allows the enterprise to "borrow" cash on a short-term basis to meet the needs of the enterprise. The overdraft facility is normally formalized, and subject to the enterprise providing security to secure the amount of the overdraft.

### ***Trade and other payables***

Basically, trade and other payables are amounts owed (within twelve months) by an enterprise for goods and services purchased on credit terms. This means payment for goods and services is due at a date later than the date of purchase.

### ***Due to related parties***

These are amounts owed by the enterprise to related parties, expected to be repaid in less than one year. These amounts are often advances from shareholders / owners.

### ***Due to external parties***

These are amounts owed by the enterprise to other parties, who are not customers and related parties, expected to be repaid in less than one year.

## **Total liabilities**

Total liabilities is the aggregate of total non-current liabilities and current liabilities.

## **Equity**

Equity is the difference between the assets owned by an enterprise, and the liabilities owed by an enterprise. Equity normally comprises “Share Capital / Owners Capital Contribution” and “Retained Earnings”.

### ***Paid up share capital***

This represents the money that shareholders invest in the business, and cannot be withdrawn from the business until the business ceases operations.

### ***Owner’s capital contribution***

This is similar to Paid Up Capital, and refers to the amount of money a sole proprietor, or owner, puts into the enterprise. The owner’s capital contribution will increase if the owner puts in additional funds, or decrease if the owner withdraws funds, over the life of the business.

### ***Drawings***

Drawings represent cash taken out of the business by the owner of the enterprise.

### ***Retained earnings – prior period***

“Retained earnings – prior period” are profits earned by the enterprise in periods prior to the current financial year, and not paid out to the owners of the enterprise. If losses were made in prior periods this figure will be negative.

In the first year of enterprise operation, there will be no prior year retained earnings.

Retained earnings - prior period equals the accumulation of profits and losses from the commencement of business until the end of the year prior to the current year.

### ***Retained earnings – current period***

These are current year profits not paid out to the owners of the enterprise. This amount should be equal to the “profit/(loss) for the year” in the Income Statement.

## **Total equity**

Total equity is the aggregate amount of Share Capital / Owner Capital contribution, retained earnings for prior periods and retained earnings for current period, less “drawings”.

## **Total liabilities and equity**

The aggregate amount of total liabilities and total equity, and must be equal to total assets.



## **Income statement**

The Income Statement calculates the net profit or loss that the business has made within an accounting period, by deducting all expenditure from the income. A net profit is earned if total revenue exceeds total expenditure; a net loss is made if total expenditure exceeds total revenue.

## **Revenue**

Revenue represents gross income after deducting discount earned by an enterprise from carrying on its normal business activities, and usually is calculated as the value of goods and services sold to customers during the year.

## **Cost of sales and services**

Cost of sales is the cost price of goods and services sold to customers, and is calculated as follows:

- Opening stock, (the cost of stock that exists at the beginning of the year)
- Plus Purchases of goods for resale, during the year
- Plus Production cost of goods manufactured, during the year.
- Less Closing stock, (the cost of stock that exists at the end of the year). Closing stock is equal to “inventory” that appears in the Balance Sheet as inventory in the current assets section.

## **Gross profit**

Gross profit is the difference between revenue and cost of sales and services, and is calculated as follows:

Gross Profit = Revenue – Cost of sales and services

Gross profit is often shown as a percentage, and assists in evaluating the profitability of an enterprise. Normally, the higher the Gross Profit in percentage terms, the more profitable the enterprise.

## **Other operating income**

Other operating income represents income that is not related to the main business activity. Examples of other operating income will be rent (if the main business is not that of a landlord), dividends, profit of sale of fixed assets, insurance claims etc. Other operating income does not include interest income (which is shown separately).

## **Operating expenses**

Operating expenses are costs associated with running a business, but not directly related to the cost of goods and services being sold.

### **Profit / (loss) from operations**

The excess or deficit of total operating income over operating expenditure. The profit or loss is calculated as follows:

Profit / loss = Gross profit / (loss) + other operating income – operating expenses

Profit / (loss) from operations is also called profit / (loss) before interest and tax.

### **Interest (expense) / income**

#### ***Interest expense***

This is interest charged on borrowings during the year.

#### ***Interest income***

This is interest earned from:

- money deposited with a bank,
- money lent to related or external parties,
- customers for their late payment under credit terms.

### **Profit / (loss) before income tax**

This is calculated by (deducting) / adding net interest (expense) / income from profit / (loss) from operations.

### **Income tax expense**

Income tax expense represents the amount of profit tax paid to the Tax Department during the year.

### **Profit / (loss) for the year**

Profit / (loss) for the year is the net result of all business activities carried out during the year, and is calculated by deducting income tax expense from profit / (loss) before income tax.

## **Notes to the financial statements**

### ***Accruals basis of accounting***

Under this basis, transactions are recognized when they occur regardless of whether cash has been paid or received. Transactions are recorded in the accounting period to which they relate.

### ***Historical cost basis***

The historical cost basis of accounting records transactions at the actual cost at the date of the transaction. The costs of each transaction are not adjusted for changes in current costs at a particular valuation date.

## **Depreciation of fixed assets**

### ***Depreciation***

Depreciation is the “cost” of writing off fixed assets over their anticipated useful life. In other words, depreciation is the measure of “wearing out” of a fixed asset.

### ***Straight line depreciation***

Straight line depreciation writes off the cost of a fixed asset in equal amounts over its useful life. For example, if an asset has a useful life of 5 years, the cost of the asset would be written off in equal amounts over 5 years.

### ***Accumulated Depreciation***

Accumulated depreciation is the total depreciation charged from year of buying an asset to the end of the current accounting year.

### ***Net book value***

Net book value is the depreciated value of a fixed asset at the end of the year, and is calculated as follows:

Net Book Value = Value of fixed asset at start – accumulated depreciation

The net book value of fixed assets is shown in the balance sheet.

## Instructions on Completing FRT for SMEs

The FRT is available in electronic and manual formats. Following are instructions for transferring your financial information into the FRT.

### *Completing the template using the spreadsheet version*

1. Firstly, you will need to make a list, or trial balance, of all income, expenditure, assets, liabilities and capital of the business.
2. From your list, or trial balance, transfer the information to the appropriate classifications in notes 4 to 16 to financial statements. The majority of the detail in the Balance Sheet and Income Statement will be updated automatically once the information has been inserted into the notes to the financial statements.
3. "Other operating income" and "income tax expense" will need to be input **directly** into the Income Statement from your source of information.
4. Information for "Cash and bank balances", and "Bank overdraft" will need to be input **directly** into the Balance Sheet from your information.
5. Insert "Retained earnings – prior periods". This will be taken from the previous year financial statement. Leave this item blank if this is the first year of completing the template.
6. If your information is correctly input, "total assets" will equal "total liabilities and equity", and "Retained Earnings – Current Period" will be equal to "Profit /(loss) for the year" from the Income Statement.

### *Completing the manual template*

1. Firstly, you will need to make a list, or trial balance, of all income, expenditure, assets, liabilities and capital of the business.
2. From your list, or trial balance, transfer the information to the appropriate classifications in notes 4 to 16 to financial statements.
3. Transfer totals from each component in notes 4 to 16 to the financial statements to the corresponding classifications in the Balance Sheet and Income Statement. For example:

#### *Note 4: Fixed assets*

Transfer "net book value as at 31 December 20XX<sub>1</sub>" in total fixed assets column to "fixed assets in column 20XX<sub>1</sub>" in Balance Sheet.

#### *Note 15: Operating expenses*

Transfer total figure in column 20XX<sub>1</sub> to "operating expenses" in column 20XX<sub>1</sub> in Income Statement.

4. "Other operating income" and "income tax expense" will need to be input **directly** into the Income Statement from your source of information.
5. Calculate "Profit / (loss) for the year".
6. Information for "Cash and bank balances" and "Bank overdraft" will need to be input **directly** into the Balance Sheet from your information.
7. Insert "Retained earnings – prior periods". This will be taken from the previous year financial statement. Leave this item blank if this is the first year of completing the template.
8. Insert "Retained Earnings – Current Period". The amount should be equal to "Profit / (loss) for the year" from the Income Statement.
9. If your information is correctly input, "total assets" will equal "total liabilities and equity".

FRT for company

**ABC CO LTD.**

Financial Statements  
and  
Directors' Statement  
31 December 20XX<sub>1</sub>



# Corporate information

Company	ABC Co. Ltd
Registration No. Issued by	XXXXXXXXXXXX XXXXXXXXXXXX
Registered office	XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX Cambodia
Shareholder	XXXXXXXXXXXX
Directors	XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX
Management team	XXXXXXXXXXXX XXXXXXXXXXXX
Principal bankers	XXXXXXXXXXXX



## **Contents**

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1 Statement by the directors	1
2 Balance sheet	2
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4 Notes to the financial statements	4

## Statement by the directors

We, XXXXXXXXXXXX and XXXXXXXXXXXX, on behalf of the Board of Directors do hereby state that the financial statements of ABC Co. Ltd (“the Company”) set out on pages ... to ... have been prepared in accordance with the accounting policies set out in Notes 2 and 3 to the financial statements.

*[Signed on behalf of the Board in accordance with a resolution of the directors,]*

---

XXXXXXXXXXXXXXXX

*Director*

---

XXXXXXXXXXXXXXXX

*Director*

Date:

**ABC Co. Ltd**  
**Balance sheet**  
**31 December 20XX<sub>1</sub>**

	Note	20XX <sub>1</sub> R'000	20XX <sub>0</sub> R'000
<b>Non-current assets</b>			
Fixed assets	4	-	-
Due from related parties	5(a)	-	-
Due from external parties	6(a)	-	-
Other non-current assets		-	-
Total non-current assets		-	-
<b>Current assets</b>			
Trade and other receivables	8	-	-
Inventories	7	-	-
Due from related parties	5(b)	-	-
Due from external parties	6(b)	-	-
Cash and bank balances		-	-
Total current assets		-	-
<b>Total assets</b>		-	-
<b>Non-current liabilities</b>			
Due to related parties	10(a)	-	-
Due to external parties	11(a)	-	-
<b>Total non-current liabilities</b>		-	-
<b>Current liabilities</b>			
Bank overdraft		-	-
Trade and other payables	9	-	-
Due to related parties	10(b)	-	-
Due to external parties	11(b)	-	-
Total current liabilities		-	-
<b>Total liabilities</b>		-	-
<b>Equity</b>			
Paid up share capital	12	-	-
Retained earnings – prior period		-	-
Retained earnings – current period		-	-
Total equity		-	-
<b>Total liabilities and equity</b>		-	-

These accounts are unaudited. The accompanying notes form part of these financial statements.

**ABC Co. Ltd**  
**Income statement**  
**Year ended 31 December 20XX<sub>1</sub>**

	Note	20XX <sub>1</sub> R'000	20XX <sub>0</sub> R'000
Revenue	13	-	-
Cost of sales and services	14	( )	( )
		<hr/>	<hr/>
Gross profit		-	-
Other operating income		-	-
		<hr/>	<hr/>
		-	-
Operating expenses	15	( )	( )
		<hr/>	<hr/>
Profit / (loss) from operations		-	-
Interest (expense) / income	16	( )	( )
		<hr/>	<hr/>
Profit / (loss) before income tax		-	-
Income tax expense		( )	( )
		<hr/>	<hr/>
Profit / (loss) for the year		-	-
		<hr/> <hr/>	<hr/> <hr/>

These accounts are unaudited. The accompanying notes form part of these financial statements.

**ABC Co. Ltd**  
**Notes to the financial statements**  
**31 December 20XX<sub>1</sub>**

**1. Organization and principal activities**

The Company was incorporated in Cambodia on \_\_\_\_\_ under Registration No. \_\_\_\_\_ and commenced operations on \_\_\_\_\_.

The principal activities of the Company are \_\_\_\_\_

As of 31 December 20XX<sub>1</sub> the Company had \_\_\_\_ employees (20XX<sub>0</sub>: \_\_\_\_).

**2. Significant accounting policies**

**(a) Basis of preparation**

The financial statements have been prepared under the accruals basis of accounting, using the historical cost basis.

**(b) Currency and foreign exchange**

Sale and purchase transactions in foreign currencies are recorded in the Riel equivalent at the date of the transaction. Foreign exchange gains or losses resulting from the settlement of such transactions are recognised in the income statement. Assets and liabilities denominated in foreign currency at the balance sheet date are retained in the balance sheet at historical exchange rates.

**(c) Fixed assets**

a. Fixed assets are stated at cost less accumulated depreciation.

b. Depreciation

i. Freehold land is not depreciated

ii. Depreciation on fixed assets is charged as expense on a straight-line basis using the following annual rates:

Buildings	xx%
Computers, computer software and related equipment	xx%
Motor vehicles	xx%
Office furniture and office equipment	xx%
Other fixed assets	xx%

**ABC Co. Ltd**  
**Notes to the financial statements (continued)**  
**31 December 20XX<sub>1</sub>**

**2. Significant accounting policies (continued)**

**(d) Inventories**

Inventories are valued at the lower of cost and net realisable value, and measured on an average cost basis.

**(e) Receivables**

Receivables are valued at gross book value less provision for doubtful debts.

**(f) Non-current loans**

Non-current loans are valued at book value, less repayments of principal and provision for non-recovery.

**(g) Leases**

Lease payments are recognised as expense in the period in which they are incurred.

**(h) Borrowing costs**

Borrowing costs are recognised as an expense in the period in which they are incurred.

**(i) Taxation**

Taxation expense is calculated based on the current company tax rate on profits, adjusted for disallowable expenses or exempt forms of income, and taking into account any tax losses available in accordance with the Law on Taxation. Deferred tax is not recognized.

**ABC Co. Ltd**  
**Notes to the financial statements (continued)**  
**31 December 20XX<sub>1</sub>**

**2. Significant accounting policies (continued)**

**(j) Revenue recognition**

Revenue is recognised when it is probable that the economic benefits associated with the transaction will flow to the Company and the amount of the revenue can be measured reliably. Revenue is stated net of discounts and allowances.

**3. Assumptions underlying the financial statements**

The financial statements have been prepared on a going-concern basis, and the accounting policies have been consistently applied. Comparative information has been provided, and immaterial amounts have not been disclosed. Offsetting of assets and liabilities has not taken place.

**ABC Co. Ltd**  
**Notes to the financial statements (continued)**  
**31 December 20XX<sub>1</sub>**

**4. Fixed assets**

	Land R'000	Buildings R'000	Computers, computer software and related equipment R'000	Motor vehicles R'000	Office furniture and office equipment R'000	Other fixed assets R'000	Construction in progress R'000	Total fixed assets R'000
<b>Cost</b>								
At 1 January 20XX <sub>1</sub>	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Disposed assets – at cost	( )	( )	( )	( )	( )	( )	( )	( )
At 31 December 20XX <sub>1</sub>	-	-	-	-	-	-	-	-
<b>Less: Accumulated depreciation</b>								
At 1 January 20XX <sub>1</sub>	-	-	-	-	-	-	-	-
Charge during the year	-	-	-	-	-	-	-	-
Written back during the year	( )	( )	( )	( )	( )	( )	( )	( )
At 31 December 20XX <sub>1</sub>	-	-	-	-	-	-	-	-
<b>Net book value</b>								
At 31 December 20XX <sub>1</sub>	-	-	-	-	-	-	-	-
At 31 December 20XX <sub>0</sub>	-	-	-	-	-	-	-	-



**ABC Co. Ltd**  
**Notes to the financial statements (continued)**  
**31 December 20XX<sub>1</sub>**

**5. Due from related parties**

**(a) Non-current**

20XX <sub>1</sub> R'000	20XX <sub>0</sub> R'000
-	-
-	-
-	-
<hr/>	
-	-
<hr/>	

**(b) Current**

20XX <sub>1</sub> R'000	20XX <sub>0</sub> R'000
-	-
-	-
-	-
<hr/>	
-	-
<hr/>	

**6. Due from external parties**

**(a) Non-current**

20XX <sub>1</sub> R'000	20XX <sub>0</sub> R'000
-	-
-	-
-	-
<hr/>	
-	-
<hr/>	

**(b) Current**

20XX <sub>1</sub> R'000	20XX <sub>0</sub> R'000
-	-
-	-
-	-
<hr/>	
-	-
<hr/>	

**ABC Co. Ltd**  
**Notes to the financial statements (continued)**  
**31 December 20XX<sub>1</sub>**

**7. Inventories**

20XX <sub>1</sub>	20XX <sub>0</sub>
R'000	R'000
-	-
-	-
-	-
<hr/>	<hr/>
-	-
<hr/> <hr/>	<hr/> <hr/>

**8. Trade and other receivables**

	20XX <sub>1</sub>	20XX <sub>0</sub>
	R'000	R'000
	-	-
	-	-
	-	-
Less provision for doubtful debts	( )	( )
	<hr/>	<hr/>
	-	-
	<hr/> <hr/>	<hr/> <hr/>

**9. Trade and other payables**

20XX <sub>1</sub>	20XX <sub>0</sub>
R'000	R'000
-	-
-	-
-	-
<hr/>	<hr/>
-	-
<hr/> <hr/>	<hr/> <hr/>

**10. Due to related parties**

**(a) Non-current**

20XX <sub>1</sub>	20XX <sub>0</sub>
R'000	R'000
-	-
-	-
-	-
<hr/>	<hr/>
-	-
<hr/> <hr/>	<hr/> <hr/>

**ABC Co. Ltd**  
**Notes to the financial statements (continued)**  
**31 December 20XX<sub>1</sub>**

**(b) Current**

20XX <sub>1</sub>	20XX <sub>0</sub>
R'000	R'000
-	-
-	-
-	-
<hr/>	
-	-
<hr/>	

**11. Due to external parties**

**(a) Non-current**

20XX <sub>1</sub>	20XX <sub>0</sub>
R'000	R'000
-	-
-	-
-	-
<hr/>	
-	-
<hr/>	

**(b) Current**

20XX <sub>1</sub>	20XX <sub>0</sub>
R'000	R'000
-	-
-	-
-	-
<hr/>	
-	-
<hr/>	

**12. Share capital**

Name of shareholders

20XX <sub>1</sub>	20XX <sub>0</sub>
R'000	R'000
-	-
-	-
-	-
<hr/>	
-	-
<hr/>	

**ABC Co. Ltd**  
**Notes to the financial statements (continued)**  
**31 December 20XX<sub>1</sub>**

**13. Revenue**

	20XX <sub>1</sub> R'000	20XX <sub>0</sub> R'000
[list different types of revenue, if necessary]	-	-
	-	-
	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>

**14. Cost of sales**

	20XX <sub>1</sub> R'000	20XX <sub>0</sub> R'000
Opening stock	-	-
Purchases	-	-
Cost of production	-	-
	<hr/>	<hr/>
	-	-
Closing stock	( )	( )
	<hr/>	<hr/>
Cost of sales	-	-
	<hr/>	<hr/>

**ABC Co. Ltd**  
**Notes to the financial statements (continued)**  
**31 December 20XX<sub>1</sub>**

**15. Operating expenses**

	20XX <sub>1</sub> R'000	20XX <sub>0</sub> R'000
Advertising	-	-
Audit and accounting	-	-
Bad debt expense	-	-
Bank charges	-	-
Depreciation and amortisation	-	-
Employee remuneration	-	-
Entertainment	-	-
Fringe benefits	-	-
Meals and accommodation – mission expenses	-	-
Professional fees	-	-
Rent	-	-
Repairs and maintenance	-	-
Sub-contractors	-	-
Taxes & duties	-	-
Transportation	-	-
	<hr/>	<hr/>
	-	-
	<hr/> <hr/>	<hr/> <hr/>

Additional expense items may be included where appropriate.

**16. Interest expense**

	20XX <sub>1</sub> R'000	20XX <sub>0</sub> R'000
Interest income	( )	( )
Exchange gains	( )	( )
	<hr/>	<hr/>
	( )	( )
Interest expense	-	-
Exchange losses	-	-
	<hr/>	<hr/>
	-	-
	<hr/> <hr/>	<hr/> <hr/>
Net interest expense / (income)	-	-

FRT for Sole Proprietorship

**MR. AAA XYZ**

**TRADING AS**

**XYZ ENTERPRISE**

Financial Statements  
and  
Owner's Statement  
31 December 20XX<sub>1</sub>



# Enterprise information

Enterprise XYZ Enterprise

Registration No. XXXXXXXXXXXXX  
Issued by XXXXXXXXXXXXX

Business address XXXXXXXXXXXXX  
XXXXXXXXXXXXX  
XXXXXXXXXXXXX  
Cambodia

Owner's name AAA XYZ

Management team XXXXXXXXXXXXX  
XXXXXXXXXXXXX  
XXXXXXXXXXXXX

Principal bankers XXXXXXXXXXXXX



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## **Statement by the owner**

I, Mr. AAA XYZ do hereby state that the financial statements of XYZ Enterprise (“the Enterprise”) set out on pages .... to .... have been prepared in accordance with the accounting policies set out in Notes 2 and 3 to the financial statements.

*[Signed by]*

---

Mr AAA XYZ

*Owner*

**XYZ Enterprise**  
**Balance Sheet**  
**31 December 20XX<sub>1</sub>**

	Note	20XX <sub>1</sub> R'000	20XX <sub>0</sub> R'000
<b>Non-current assets</b>			
Fixed assets	4	-	-
Due from related parties	5(a)	-	-
Due from external parties	6(a)	-	-
Other non-current assets		-	-
Total non-current assets		-	-
<b>Current assets</b>			
Trade and other receivables	8	-	-
Inventories	7	-	-
Due from related parties	5(b)	-	-
Due from external parties	6(b)	-	-
Cash and bank balances		-	-
Total current assets		-	-
<b>Total assets</b>		-	-
<b>Non-current liabilities</b>			
Due to related parties	10(a)	-	-
Due to external parties	11(a)	-	-
<b>Total non-current liabilities</b>		-	-
<b>Current liabilities</b>			
Bank overdraft		-	-
Trade and other payables	9	-	-
Due to related parties	10(b)	-	-
Due to external parties	11(b)	-	-
Total current liabilities		-	-
<b>Total liabilities</b>		-	-
<b>Equity</b>			
Owners capital contribution	12	-	-
Retained earnings – prior period		-	-
Retained earnings – current period		-	-
Drawings		( )	( )
Total equity		-	-
<b>Total liabilities and equity</b>		-	-

These accounts are unaudited. The accompanying notes form part of these financial statements.

**XYZ Enterprise**  
**Income Statement**  
**31 December 20XX<sub>1</sub>**

	Note	20XX <sub>1</sub> R'000	20XX <sub>0</sub> R'000
Revenue	13	-	-
Cost of sales and services	14	( )	( )
Gross profit		-	-
Other operating income		-	-
Operating expenses	15	( )	( )
Profit / (loss) from operations		-	-
Interest (expense) / income	16	( )	( )
Profit / (loss) before income tax		-	-
Income tax expense		( )	( )
Profit / (loss) for the year		-	-

These accounts are unaudited. The accompanying notes form part of these financial statements.

# XYZ Enterprise

## Notes to the financial statements

### 31 December 20XX<sub>1</sub>

#### 1. Organization and principal activities

The Enterprise was incorporated in Cambodia on \_\_\_\_\_ under Registration No. \_\_\_\_\_ and commenced operations on \_\_\_\_\_.

The principal activities of the Enterprise are the \_\_\_\_\_

As of 31 December 20XX<sub>1</sub> the Enterprise had \_\_\_ employees (20XX<sub>0</sub>: \_\_\_).

#### 2. Significant accounting policies

##### (a) Basis of preparation

The financial statements have been prepared under the accruals basis of accounting, using the historical cost basis.

##### (b) Currency and foreign exchange

Sale and purchase transactions in foreign currencies are recorded in the Riel equivalent at the date of the transaction. Foreign exchange gains or losses resulting from the settlement of such transactions are recognised in the income statement. Assets and liabilities denominated in foreign currency at the balance sheet date are retained in the balance sheet at historical exchange rates.

##### (c) Fixed assets

a. Fixed assets are stated at cost less accumulated depreciation.

b. Depreciation

i. Freehold land is not depreciated

ii. Depreciation on fixed assets is charged as expense on a straight-line basis using the following annual rates:

Buildings	xx%
Computers, computer software and related equipment	xx%
Motor vehicles	xx%
Office furniture and office equipment	xx %
Other fixed assets	xx %

**XYZ Enterprise**  
**Notes to the financial statements (continued)**  
**31 December 20XX<sub>1</sub>**

**2. Significant accounting policies (continued)**

**(d) Inventories**

Inventories are valued at the lower of cost and net realisable value, and measured on an average cost basis.

**(e) Receivables**

Receivables are valued at gross book value less provision for doubtful debts.

**(f) Non-current loans**

Non-current loans are valued at book value, less repayments of principal and provision for non-recovery.

**(g) Leases**

Lease payments are recognised as expense in the period in which they are incurred.

**(h) Borrowing costs**

Borrowing costs are recognised as an expense in the period in which they are incurred.

**(i) Taxation**

Taxation expense is calculated based on the current company tax rate on profits, adjusted for disallowable expenses or exempt forms of income, and taking into account any tax losses available in accordance with the Law on Taxation. Deferred tax is not recognized.

**XYZ Enterprise**  
**Notes to the financial statements (continued)**  
**31 December 20XX<sub>1</sub>**

**2. Significant accounting policies (continued)**

**(j) Revenue recognition**

Revenue is recognised when it is probable that the economic benefits associated with the transaction will flow to the Enterprise and the amount of the revenue can be measured reliably. Revenue is stated net of discounts and allowances.

**3. Assumptions underlying the financial statements**

The financial statements have been prepared on a going-concern basis, and the accounting policies have been consistently applied. Comparative information has been provided, and immaterial amounts have not been disclosed. Offsetting of assets and liabilities has not taken place.

**XYZ Enterprise**  
**Notes to the financial statements (continued)**  
**31 December 20XX<sub>1</sub>**

**4. Fixed assets**

	Land R'000	Buildings R'000	Computers, computer software and related equipment R'000	Motor vehicles R'000	Office furniture and office equipment R'000	Other fixed assets R'000	Construction in progress R'000	Total fixed assets R'000
<b>Cost</b>								
At 1 January 20XX <sub>1</sub>	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Disposed assets – at cost	( )	( )	( )	( )	( )	( )	( )	( )
At 31 December 20XX <sub>1</sub>	-	-	-	-	-	-	-	-
<b>Less: Accumulated depreciation</b>								
At 1 January 20XX <sub>1</sub>	-	-	-	-	-	-	-	-
Charge during the year	-	-	-	-	-	-	-	-
Written back during the year	( )	( )	( )	( )	( )	( )	( )	( )
At 31 December 20XX <sub>1</sub>	-	-	-	-	-	-	-	-
<b>Net book value</b>								
At 31 December 20XX <sub>1</sub>	-	-	-	-	-	-	-	-
At 31 December 20XX <sub>0</sub>	-	-	-	-	-	-	-	-



**XYZ Enterprise**  
**Notes to the financial statements (continued)**  
**31 December 20XX<sub>1</sub>**

**5. Due from related parties**

**(a) Non-current**

20XX <sub>1</sub> R'000	20XX <sub>0</sub> R'000
-	-
-	-
-	-
<hr/>	
-	-
<hr/>	

**(b) Current**

20XX <sub>1</sub> R'000	20XX <sub>0</sub> R'000
-	-
-	-
-	-
<hr/>	
-	-
<hr/>	

**6. Due from external parties**

**(a) Non-current**

20XX <sub>1</sub> R'000	20XX <sub>0</sub> R'000
-	-
-	-
-	-
<hr/>	
-	-
<hr/>	

**(b) Current**

20XX <sub>1</sub> R'000	20XX <sub>0</sub> R'000
-	-
-	-
-	-
<hr/>	
-	-
<hr/>	

**XYZ Enterprise**  
**Notes to the financial statements (continued)**  
**31 December 20XX<sub>1</sub>**

**7. Inventories**

20XX <sub>1</sub>	20XX <sub>0</sub>
R'000	R'000
-	-
-	-
-	-
<hr/>	<hr/>
-	-
<hr/> <hr/>	<hr/> <hr/>

**8. Trade and other receivables**

	20XX <sub>1</sub>	20XX <sub>0</sub>
	R'000	R'000
	-	-
	-	-
	-	-
Less provision for doubtful debts	( )	( )
	<hr/>	<hr/>
	-	-
	<hr/> <hr/>	<hr/> <hr/>

**9. Trade and other payables**

20XX <sub>1</sub>	20XX <sub>0</sub>
R'000	R'000
-	-
-	-
-	-
<hr/>	<hr/>
-	-
<hr/> <hr/>	<hr/> <hr/>

**10. Due to related parties**

**(a) Non-current**

20XX <sub>1</sub>	20XX <sub>0</sub>
R'000	R'000
-	-
-	-
-	-
<hr/>	<hr/>
-	-
<hr/> <hr/>	<hr/> <hr/>

**XYZ Enterprise**  
**Notes to the financial statements (continued)**  
**31 December 20XX<sub>1</sub>**

**(b) Current**

20XX <sub>1</sub>	20XX <sub>0</sub>
R'000	R'000
-	-
-	-
-	-
<hr/>	
-	-
<hr/>	

**11. Due to external parties**

**(a) Non-current**

20XX <sub>1</sub>	20XX <sub>0</sub>
R'000	R'000
-	-
-	-
-	-
<hr/>	
-	-
<hr/>	

**(b) Current**

20XX <sub>1</sub>	20XX <sub>0</sub>
R'000	R'000
-	-
-	-
-	-
<hr/>	
-	-
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**12. Owners capital contribution**

Name of owner	20XX <sub>1</sub>	20XX <sub>0</sub>
	R'000	R'000
Mr AAA XYZ	-	-
	-	-
	<hr/>	
	-	-
	<hr/>	

**XYZ Enterprise**  
**Notes to the financial statements (continued)**  
**31 December 20XX<sub>1</sub>**

**13. Revenue**

	20XX <sub>1</sub> R'000	20XX <sub>0</sub> R'000
[list different types of revenue, if necessary]	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-

**14. Cost of sales**

	20XX <sub>1</sub> R'000	20XX <sub>0</sub> R'000
Opening stock	-	-
Purchases	-	-
Cost of production	-	-
	-	-
Closing stock	( )	( )
Cost of sales	-	-

**YZ Enterprise**  
**Notes to the financial statements (Continued)**  
**31 December 20XX<sub>1</sub>**

**15. Operating expenses**

	20XX <sub>1</sub>	20XX <sub>0</sub>
	R'000	R'000
Advertising	-	-
Audit and accounting	-	-
Bad debt expense	-	-
Bank charges	-	-
Depreciation and amortisation	-	-
Employee remuneration	-	-
Entertainment	-	-
Fringe benefits	-	-
Meals and accommodation – mission expenses	-	-
Professional fees	-	-
Rent	-	-
Repairs and maintenance	-	-
Sub-contractors	-	-
Taxes & duties	-	-
Transportation	-	-
	<hr/>	<hr/>
	-	-
	<hr/> <hr/>	<hr/> <hr/>

Additional expense items may be included where appropriate.

**16. Interest expense**

	20XX <sub>1</sub>	20XX <sub>0</sub>
	R'000	R'000
Interest income	( )	( )
Exchange gains	( )	( )
	<hr/>	<hr/>
	( )	( )
Interest expense	-	-
Exchange losses	-	-
	<hr/>	<hr/>
	-	-
	<hr/> <hr/>	<hr/> <hr/>
Net interest expense / (income)	-	-



