INTEGRATING SUSTAINABILITY FOR RESILIENCE

Standards, Policy, and People

Cambodia Accounting Forum 2026

4 September 2026

Standards

Sustainability reporting in ASEAN: an overview of current developments

85% of regional GDP have started or signal their intent to align with ISSB Standards

ACCA's recommendations:

- Only one set of **global sustainability reporting standards**.
- ISSB Standards as **global baseline**; building blocks approach.
- **Transition relief** from ESRS (until above is met).
- Adequate **representation** on ISSB board.
- **Capacity building** and ethical requirements.

https://www.accaglobal.com/gb/en/professional-insights/global-profession/sustainability-asean.html

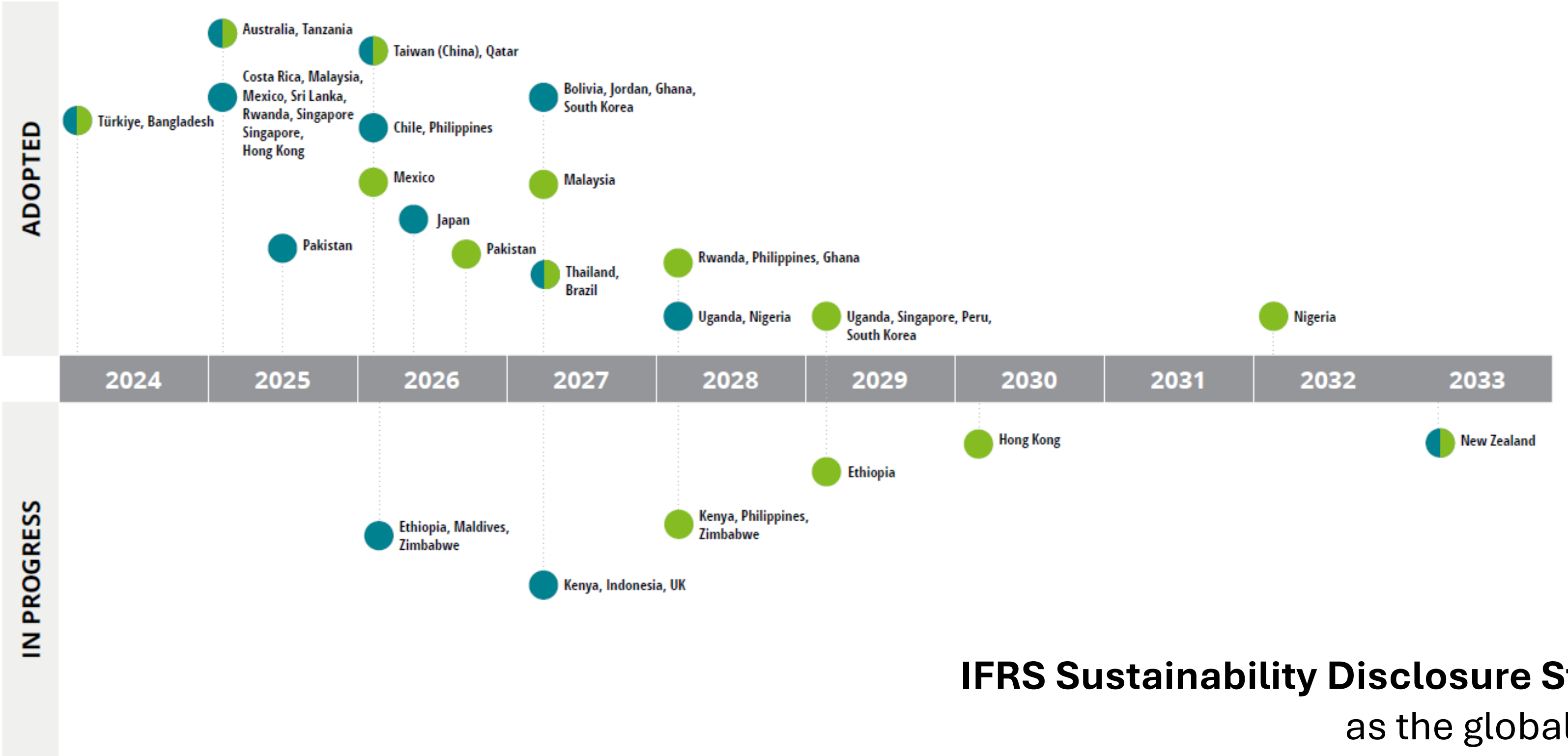
Navigating a changed world: ACCA recommendations for ASEAN.

Calls to action on sustainability:

- Align with ISSB standards.
- Build assurance capacity.
- Create practice SME pathways.
- Strengthen data and governance.
- Coordinate regionally.

Outcome: Lower reporting friction, stronger credibility, easier investment flows.

https://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2025/November/acca-asean-recommendations.html



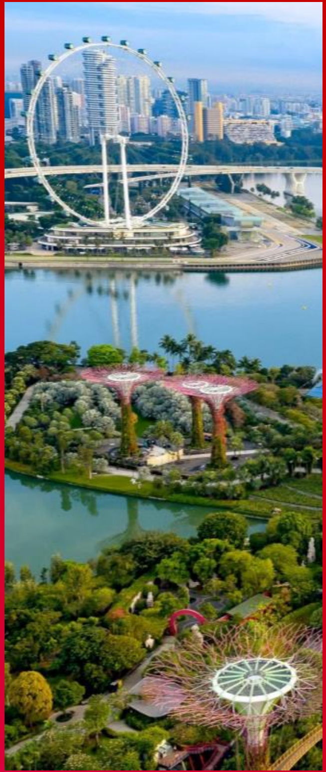
IFRS Sustainability Disclosure Standards
as the global baseline

Timeline Not Confirmed: Canada China Nepal

Deloitte ISSB adoption tracker (as of 29 July 2026)

Earliest mandatory reporting effective date   Earliest mandatory assurance effective date   Earliest mandatory reporting and assurance effective date




Cambodia: A sense check

- **CSRC:** Leading with a vision to deliver a collective commitment.
- **Sustainability roadmap:** Announcing a signal towards a credible sustainability reporting ecosystem.
- **ESG disclosure:** Establishing a foundation for mandatory reporting.
- **Talent development:** Addressing national demand with global qualification, delivered through collaboration.

Policy

Global numbers

53% have started creating and using sustainability information

56% private and **42%** public sector

39% are SMEs

71% is due to regulation

What stakeholders want

47% want integrated reporting, while **38%** prefer separate presentation (sustainability and financial)

43% human capital and rights, **42%** innovation, **37%** climate, and **32%** nature

44% compliance, **36%** financial and **31%** non-financial impacts, **30%** risk management

Key challenges

41% knowledge about reporting requirements, **35%** reporting ecosystem, **33%** different stakeholders need

48% are partially ready with their data and system

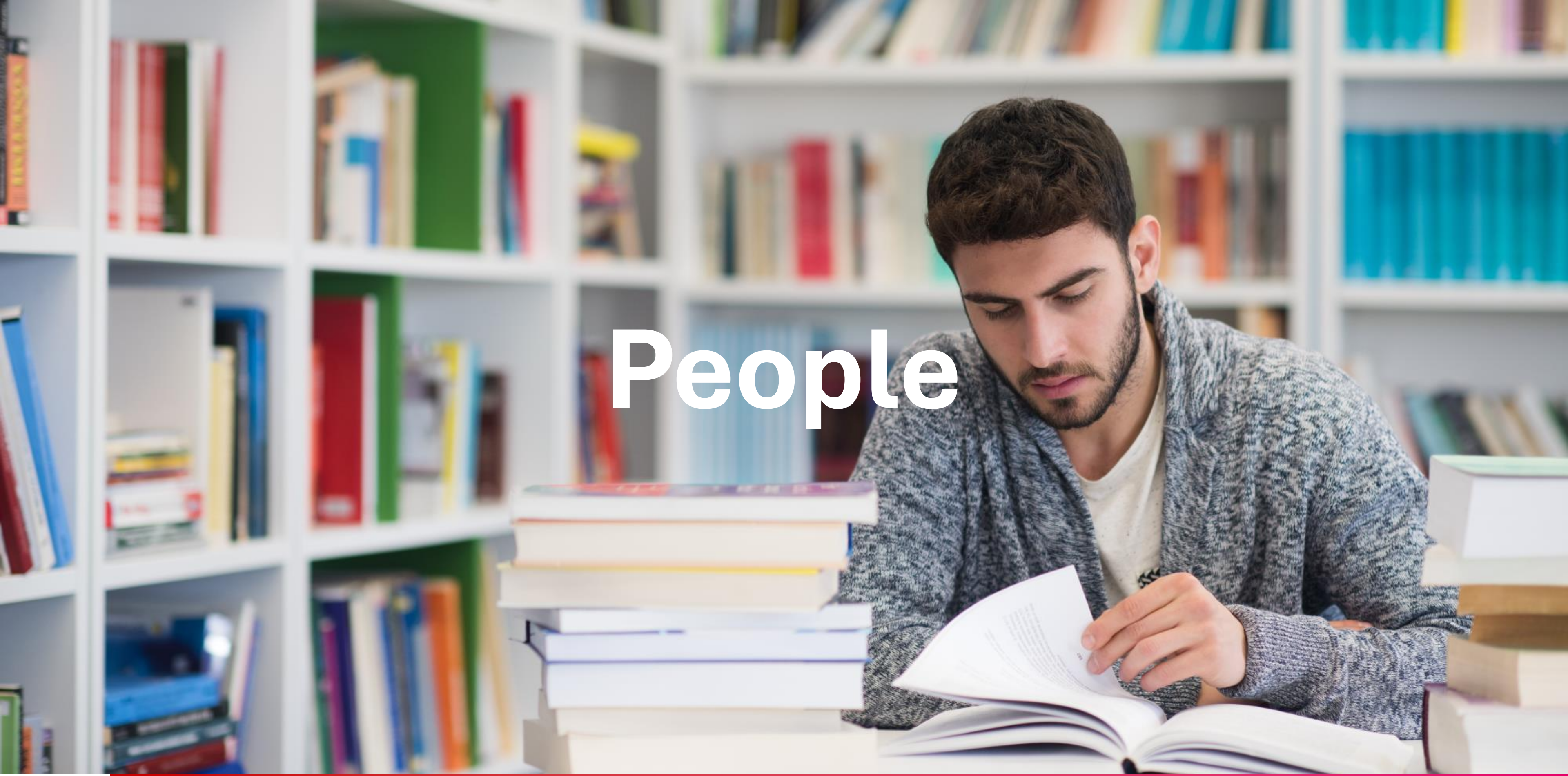
28% are concerned with volume and diversity of sustainability

45% sought advice from sustainability experts, only **20%** from auditors and **13%** from accountants

Accelerating jurisdictional implementation of sustainability disclosure and assurance standards

https://www.accaglobal.com/gb/en/professional-insights/global-profession/jurisdictional-implementation-sustainability-standards.html

People



People and skills

40-43% expect accountants to continue with their duties (BAU)

49% board / senior management, **46%** non-finance function, **40%** accounting and finance

39% external training, **35%** insights from experienced accountants and **32%** from other experts

Professional Diploma in Sustainability

Certificate in Sustainability Frameworks and Ethics	Certificate in Sustainability Strategy and management	Certificate in Sustainability Reporting	Certificate in Sustainability Assurance	Integrated Revision phase	Diploma Assessment Integrated multi-disciplinary case study
7hr	18hr	15hr	15hr	10hr	3 hr 15 mins

Policy and insights

Answering today's questions, preparing us for tomorrow
Our Policy and Insights team seeks answers to the big questions around being an accountant. We share our findings with you through reports, articles, videos and events.

Policy and insights reports

Explore ACCA's latest insights on sustainability, including green finance skills, sustainability assurance, and accounting for society's values

- Making information connections for sustainable value creation
- Sustainability reporting hub: creating and using decision-useful information
- Empowering business: navigating nature-related reporting
- Weathering the storm: Building resilience against climate disruptions
- Sustainability in transactions

https://www.accaglobal.com/gb/en/professional-insights.html

Sustainability: Key references

Assurance

- A case study.
- Practical considerations and recommendations.

Estimates

- Insights on the use of estimates in sustainability reporting.
- Access to better-quality data.

Future business

- Alignment of business structures and sustainable outcomes.

Recommendations

Harness the power of regulation

- Raise awareness and put in place interventions to **move beyond compliance**.
- Prioritise adoption and support for **globally relevant standards**.
- Develop the **regulatory reporting ecosystem** for organisations to leverage.

Optimise stakeholders' role

Provide guidance/support to enable organisations to:

- Know the business **end to end**.
- Bake sustainability into **stakeholder management**.
- Build **agile systems** focused on the end users.
- **Collaborate** boldly across industries and regions.

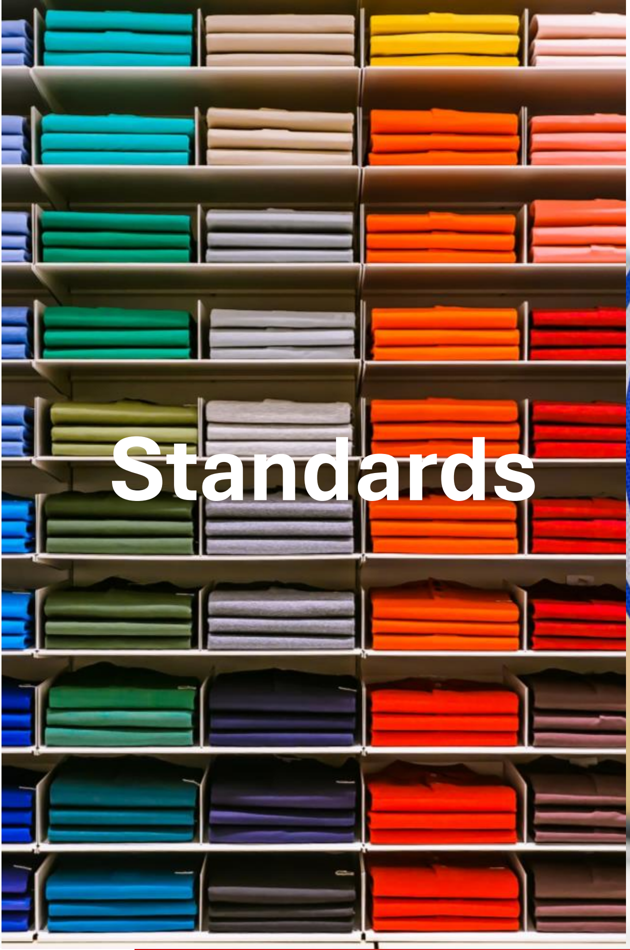
Lead the change

Create an environment that drives leaders and the profession to:

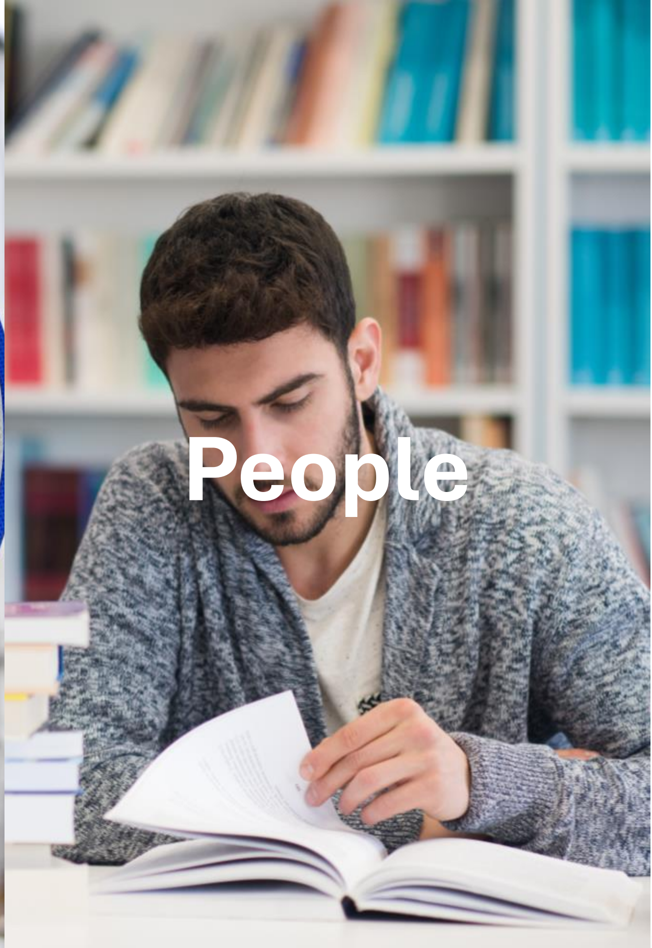
- **Champion** sustainability.
- Build a **flexible resourcing model**.

Act now

Be proactive by starting today and making incremental continuous improvement steps.


Standards


Policy


People

Thank you.

