

Item 1 – Cover Page

Part 2A of Form ADV: Investment Adviser Brochure
November 2020



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(714) 636-9980

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This brochure provides information about the qualifications and business practices of JNK Accountancy Group. If you have any questions about the contents of this brochure, please contact Daniel Kim, President. The information in this brochure has not been approved or verified by the United States Securities and Exchange Commission or by any state securities Authority. Registration of an investment advisor does not imply any specific level of skill or training.

In additional information about JNK Accountancy Group (CRD# 297248) is also available on the SEC's website at www.adviserinfo.sec.gov.

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Item 2 – Material Changes

Introduction

From time to time, we may amend this Disclosure Brochure to reflect changes in our business practices, changes in regulations and routine annual updates as required by the securities regulators. This complete Disclosure Brochure or a Summary of Material Changes shall be provided to each Client annually and if a material change occurs in the business practices of JNK Accountancy Group.

At any time, you may view the current Disclosure Brochure on-line at the SEC's Investment Adviser Public Disclosure website at www.adviserinfo.sec.gov.

Firm has never been license so there are no update by this point.

Item 3 – Table of Contents

Item 1: Cover Page	1
Item 2: Summary of Material Changes	2
Item 3 - Table of Contents	3-4
Item 4: Advisory Business	5
A. Firm Description and Types of Advisory Services	
B. Principal Owners	
C. Investment Advisory Services	
D. Client Assets	
Item 5: Fees and Compensation	6
Item 6: Performance-Based Fees and Side-by-Side Management	7
Item 7: Types of Clients	7
A. Types of Clients	
B. Account Minimums	
Item 8: Methods of Analysis, Investment Strategies and Risk of Loss	7
Item 9: Disciplinary Information	7
A. Legal and Disciplinary	
Item 10: Other Financial Industry Activities and Affiliations A.	8
Financial Industry Activities – Broker-Dealers	
Item 11: Code of Ethics, Participation or Interest in Client Transactions and Personal Trading	8
A. Code of Ethics	
B. Participation or Interest in Client Transactions – Personal Securities Transactions	
Item 12: Brokerage Practices.....	9
Brokerage for Client Referrals	
Item 13: Review of Accounts	9
Item 14: Client Referrals and Other Compensation	10
Item 15: Custody	10

Item 16: Investment Discretion	10
Item 17: Voting Client Securities	11
Item 18: Financial Information	11
Item 19: Requirements for State - Registered Advisers	11-13
A. Form ADV Part 2B – Investment Adviser Brochure	
B. Supplement Educational Background and Business Experience	
C. Education and Business	
D. Background Professional Certifications	
Item 1: ADV Part 2B Cover Page	14
Item 2: Educational Background and Business Experience	15-16
Item 3: Disciplinary Information	16
Item 4: Other Business Activity	16
Item 5: Additional Compensation	16
Item 6: Supervision	17
Item 7: Requirements for State-Registered Advisers	17

Item 4 – Advisory Business

Firm Description and Types of Advisory Services

JNK Accountancy Group is an investment adviser who only refers client (upon filing approval, starting 2020) to major investment adviser firm who is also broker dealer and when our clients invest in managed account programs at the major investment adviser firm who is also broker dealer, JNK Accountancy Group will receive a percentage of the advisory fee charged to the client. This fee structure is fully disclosed to our clients. In fact, our clients are required to sign a disclosure document, which informs them of this fee structure. Our clients will never incur any additional fees as a result of this referral.

When JNK Accountancy Group align with a major investment adviser firm who is also broker dealer, our clients gain access to comprehensive and expansive investment strategies from a leader in financial services.

Principal Owners

Mr. Kim disclosure CPA affiliation JNK Accountancy Group, Daniel Kim does not have signatory authority over any client accounts. Also no management persons have any relationship or arrangement with any issuer or securities. Mr. Kim has 100% of ownership of JNK Accountancy Group.

Investment Advisory Services

JNK Accountancy Group refers clients to major investment adviser who is also broker dealer and when our clients invest in managed account programs at the major investment adviser who is also broker dealer, JNK Accountancy Group will receive a percentage of the advisory fee charged to the client. This fee structure is fully disclosed to our clients. In fact, our clients are required to sign a disclosure document, which informs them of this fee structure. Our clients will never incur any additional fees as a result of this referral. No other investment advisory services will be provided by JNK Accountancy Group.

JNK Accountancy Group will refer clients, best to client's need, to investment adviser who is also broker dealer, such as Morgan Stanley and based on their client profiling process, clients may impose restriction on investing in certain securities or types of securities to best to client's need. JNK Accountancy Group do not participate in wrap fee programs by providing portfolio management services. JNK Accountancy Group will refer client to Morgan Stanley. For example, if Morgan Stanley charges client 1% of assets invested, then JNK Accountancy Group will take 25% of 1%.

Any material conflicts of interest will be disclosed to clients. No reportable conflicts of interest at this time.

Client Assets

As of November 7th, 2020, JNK Accountancy Group manages \$0 in assets, \$0 to be as of a date within the past 90 days.

Item 5 – Fees and Compensation

Compensation

JNK Accountancy Group refers clients to major broker dealer and when our clients invest in managed account programs at the major broker dealer, JNK Accountancy Group will receive a percentage of the advisory fee charged to the client. This fee structure is fully disclosed to our clients. In fact, our clients are required to sign a disclosure document, which informs them of this fee structure. Our clients will never incur any additional fees as a result of this referral. Upon termination of service, fees paid in advance will be refunded, prorated to client.

JNK Accountancy Group will receive 25 percent of one percent charged to the client by broker-dealer, based on assets under management, on quarterly basis in advance.

Lower fees for comparable services may be available from other sources.

JNK Accountancy Group will disclose any other types of fees or expenses clients may pay in connection with major broker-dealers that we refer to, such as, Custodian Fees or Mutual Fund Expenses. Fees will be received by Check or Wire.

None of our supervised persons accepts compensation for sale of securities or other investment products, including asset-based sales charges or services fees from the sale of mutual funds.

Mr. Kim does not intend to sell insurance products which are securities. The conflict of interest is not expected.

Item 6 – Performance-Based Fees and Side-By-Side Management

Neither JNK Accountancy Group nor any of its Supervised Persons (employees) accepts performance based fees (fees based on a share of capital gains on or capital appreciation of the assets of a client).

JNK Accountancy Group refers clients to major broker dealer and when our clients invest in managed account programs at the major broker dealer, JNK Accountancy Group will receive a percentage of the advisory fee charged to the client. This fee structure is fully disclosed to our clients. In fact, our clients are required to sign a disclosure document, which informs them of this fee structure. Our clients will never incur any additional fees as a result of this referral.

Item 7 – Types of Clients

Types of Clients

JNK Accountancy Group's clients include individuals, pension and profit sharing plans, trusts, and charitable organizations.

Account Minimums

Per major broker dealer's requirements (Morgan Stanley requires minimum of \$250,000).

Item 8 – Methods of Analysis, Investment Strategies and Risk of Loss

We do not offer such a service because we only refer clients to broker-dealer. Investing in securities involves risk of loss that clients should be prepared to bear.

Item 9 – Disciplinary Information

Legal and Disciplinary

Registered investment advisers are required to disclose all material facts regarding any legal or disciplinary events that would be material to your evaluation of JNK Accountancy Group or the integrity of JNK Accountancy Group's management. JNK Accountancy Group has no information to disclose applicable to this Item.

Item 10 – Other Financial Industry Activities and Affiliations

Financial Industry Activities

JNK Accountancy Group is not registered as a broker-dealer, and none of its management persons are registered representatives of a broker-dealer. JNK Accountancy Group refers clients to major investment adviser who is also broker dealer and when our clients invest in managed account programs at the major investment adviser who is also broker dealer, JNK Accountancy Group will receive a percentage of the advisory fee charged to the client. This fee structure is fully disclosed to our clients. In fact, our clients are required to sign a disclosure document, which informs them of this fee structure. Our clients will never incur any additional fees as a result of this referral.

Any of JNK Accountancy Group management persons have any relationship or arrangement with any issuer of securities.

JNK Accountancy Group and none of our management persons are registered, or have an application pending to register, as a future commission merchant, commodity pool operator, a commodity trading advisor, or an associated person of the foregoing entities.

JNK Accountancy Group will make sure that selecting & referring investment adviser who is also broker dealer (such as Morgan Stanley) is properly registered through SCC& FINRA.

Item 11 – Code of Ethics, Participation or Interest in Client Transactions and Personal Trading

- JNK Accountancy Group has implemented a Code of Ethics that defines our fiduciary commitment to each Client. This Code of Ethics applies to all persons associated with JNK Accountancy Group. The Code of Ethics was developed to provide general ethical guidelines and specific instructions regarding our duties to you, our Client. JNK Accountancy Group and its personnel owe a duty of loyalty, fairness and good faith towards each Client. It is the obligation of JNK Accountancy Group to adhere not only to the specific provisions of the Code, but also to the general principles that guide the Code. JNK Accountancy Group has written its Code of Ethics to meet and exceed regulatory standards. To request a copy of our Code of Ethics, please contact us at (714) 636-9980 or via email at info@jnkag.com.

Item 12 – Brokerage Practices

JNK Accountancy Group refers clients to major broker dealer and when our clients invest in managed account programs at the major broker dealer, JNK Accountancy Group will receive a percentage of the advisory fee charged to the client. This fee structure is fully disclosed to our clients. In fact, our clients are required to sign a disclosure document, which informs them of this fee structure. Our clients will never incur any additional fees as a result of this referral.

JNK Accountancy Group shall generally recommend/refer clients to establish brokerage accounts, based on client's best interest, with major investment adviser who is also register broker-dealer, member FINRA/SIPC, to maintain custody of client's assets and to effect trades for their accounts.

Brokerage for Client Referrals

JNK Accountancy Group does not receive client referrals from broker/dealers.

JNK Accountancy Group does not receive soft dollars.

JNK Accountancy Group do not participate in directed brokerage services.

JNK Accountancy Group will refer client to Morgan Stanley upon registration approval.

Item 13 – Review of Accounts

Reviews

JNK Accountancy Group refers clients to major broker dealer and when our clients invest in managed account programs at the major broker dealer, JNK Accountancy Group will receive a percentage of the advisory fee charged to the client. This fee structure is fully disclosed to our clients. In fact, our clients are required to sign a disclosure document, which informs them of this fee structure. Our clients will never incur any additional fees as a result of this referral.

No accounts to be reviewed since JNK Accountancy Group does not maintain client's assets or accounts.

Item 14 – Client Referrals and Other Compensation

Other Compensation

JNK Accountancy Group refers clients to major broker dealer and when our clients invest in managed account programs at the major broker dealer, JNK Accountancy Group will receive a percentage of the advisory fee charged to the client. This fee structure is fully disclosed to our clients. In fact, our clients are required to sign a disclosure document, which informs them of this fee structure. Our clients will never incur any additional fees as a result of this referral. None of our related person directly or indirectly compensates any person who is not your supervised person for client referrals.

Item 15 – Custody

Custody

JNK Accountancy Group does not have custody of client's funds or securities. JNK Accountancy Group refers clients to major investment adviser who is also broker dealer and when our clients invest in managed account programs at the major investment adviser who is also broker dealer, JNK Accountancy Group will receive a percentage of the advisory fee charged to the client. This fee structure is fully disclosed to our clients. In fact, our clients are required to sign a disclosure document, which informs them of this fee structure. Our clients will never incur any additional fees as a result of this referral. JNK Accountancy Group do not have signatory authority for a client's account.

Item 16 – Investment Discretion

JNK Accountancy Group does not accept discretionary authority to manage securities accounts on behalf of clients. refers clients to major broker dealer and when our clients invest in managed account programs at the major broker dealer, JNK Accountancy Group will receive a percentage of the advisory fee charged to the client. This fee structure is fully disclosed to our clients. In fact, our clients are required to sign a disclosure document, which informs them of this fee structure. Our clients will never incur any additional fees as a result of this referral.

Item 17 – Voting Client Securities

Proxy Voting

JNK Accountancy Group does not have any authority to and does not vote proxies on behalf of clients. Clients will receive their proxies from major investment adviser who is also broker dealer which JNK Accountancy Group refers clients to and clients may ask the firm questions regarding the proxies.

JNK Accountancy Group refers clients to major investment adviser who is also broker dealer and when our clients invest in managed account programs at the major broker dealer, JNK Accountancy Group will receive a percentage of the advisory fee charged to the client. This fee structure is fully disclosed to our clients. In fact, our clients are required to sign a disclosure document, which informs them of this fee structure. Our clients will never incur any additional fees as a result of this referral.

Item 18 – Financial Information

Financial Condition

JNK Accountancy Group has not been the subject of a bankruptcy at any time during the past 10 years.

JNK Accountancy Group does not require or solicits prepayment of \$500 or more per client, 6 or more months in advance.

Item 19 – Requirements for State - Registered Advisers

Educational Background and Business Experience

Education and Business Background

JNK Accountancy Group requires those individuals who determine or give investment advice have a college degree and/or experience requirements. Generally, this means individuals must possess a college degree and/or appropriate industry investment experience. Individuals must be properly licensed and registered, in states in which they are conducting investment advisory business, as applicable.

Professional Certifications

Mr. Kim does not hold professional designations.

Professional Associations

• Member, California Board of Certified Public Accountants

Issued by: California Board of Accountancy

Educational Requirements: Minimum Accounting and Business courses Examination

Type: California CPA exam

Continuing Education/Experience Requirements: Continuing education for every 2 years

Supervised Persons

Daniel Kim

Born: 1977

Education:

BS, Accounting, University of Southern California

Business Background:

JNK Accountancy Group

2020 - Present

CEO

Professional Licenses:

Certified Public Accountant, CPA®

Mr. Kim has not been involved in any of the events listed below:

1. An award or otherwise being found liable in an arbitration claim alleging damages in excess of \$2,500, involving any of the following:
 - (a) an investment or an investment-related business or activity;
 - (b) fraud, false statement(s), or omissions;
 - (c) theft, embezzlement, or other wrongful taking of property;
 - (d) bribery, forgery, counterfeiting, or extortion; or
 - (e) dishonest, unfair, or unethical practices.

2. An award or otherwise being found liable in a civil, self-regulatory organization, or administrative proceeding involving any of the following:
 - (a) an investment or an investment-related business or activity;
 - (b) fraud, false statement(s), or omissions;
 - (c) theft, embezzlement, or other wrongful taking of property;
 - (d) bribery, forgery, counterfeiting, or extortion; or
 - (e) dishonest, unfair, or unethical practices.

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Form ADV Part 2B – Investment Adviser Brochure Supplement JNK Accountancy Group
November 2020



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In additional information about JNK Accountancy Group (CRD# 297248) is also available on the SEC's website at www.adviserinfo.sec.gov.

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Item 2 – Educational Background and Business Experience

Education and Business Background

JNK Accountancy Group requires those individuals who determine or give investment advice have a college degree and/or experience requirements. Generally, this means individuals must possess a college degree and/or appropriate industry investment experience. Individuals must be properly licensed and registered, in states in which they are conducting investment advisory business, as applicable.

Professional Certifications

Mr. Kim does not hold professional designations.

Professional Associations

• **Member, California Board of Certified Public Accountants**

Issued by: California Board of Accountancy

Educational Requirements: Minimum Accounting and Business courses Examination

Type: California CPA exam

Continuing Education/Experience Requirements: Continuing education for every 2 years

Supervised Persons

Daniel Kim

Born: 1977

Education:

BS, Accounting, University of Southern California

Business Background:

JNK Accountancy Group
CEO

2020 - Present

Professional Licenses:

Certified Public Accountant, CPA®

Item 3 - Disciplinary Information

Disciplinary Information

Neither JNK Accountancy Group nor any Supervised Persons have been involved in any activities resulting in a disciplinary disclosure.

Item 4 - Other Business Activities

Other Business Activities

Disclosure on Outside Business Activities is provided in Form ADV Part 2A Item 10 – Other Financial Industry Activities and Affiliations above. These Outside Business Activities do not create a material conflict of interest with clients.

As disclosed in Form ADV Part 2A Item 5 – Fees and Compensation, neither JNK Accountancy Group nor any Supervised Persons receive commissions, bonuses or other compensation based on the sale of securities or other investment products.

Daniel Kim is principal owner of JNK Accountancy Group and JNK Accountancy Group do not have signatory authority over any client accounts.

Item 5 - Additional Compensation

No Supervised Person receives any economic benefit outside of regular salaries or bonuses related to amount of sales, client referrals or new accounts.

Item 6 - Supervision

Supervision

Daniel Kim is the only Supervised Person named in this Form ADV Part 2B Investment Adviser Brochure Supplement. Daniel may be reached at (714) 636-9980.

Mr. Kim has not been involved in any of the events listed below:

1. An award or otherwise being found liable in an arbitration claim alleging damages in excess of \$2,500, involving any of the following:
 - (a) an investment or an investment-related business or activity;
 - (b) fraud, false statement(s), or omissions;
 - (c) theft, embezzlement, or other wrongful taking of property;
 - (d) bribery, forgery, counterfeiting, or extortion; or
 - (e) dishonest, unfair, or unethical practices.

2. An award or otherwise being found liable in a civil, self-regulatory organization, or administrative proceeding involving any of the following:
 - (a) an investment or an investment-related business or activity;
 - (b) fraud, false statement(s), or omissions;
 - (c) theft, embezzlement, or other wrongful taking of property;
 - (d) bribery, forgery, counterfeiting, or extortion; or
 - (e) dishonest, unfair, or unethical practices.

Item 7 - Requirements for State- Registered Advisers

Mr. Kim has never been in the subject of a bankruptcy.