Member of Indonesia International Federation of Accountants IKATAN AKUNTAN INDONESIA Institute of Indonesia Chartered Accountants This is to certify that as Participant in CIMA-IAI JOINT PANEL DISCUSSION: 2022 AS THE YEAR OF ACCOUNTANT IN BUSINESS Joint collaboration between Ikatan Akuntan Indonesia (IAI) and Association of International Certified Professional Accountants **Chartered Institute of Management Accountants (AICPA - CIMA)** Wednesday, March 30th 2022, 2 CPD Hours TAI UGN Ikatan Akuntan Indonesi Jakarta, March 30th 2022 Ikatan Akuntan Indonesia Elly Zarni Husin, Ak., CA., FCMA., CGMA **Executive** Director No. e-787 PPL/IAI/2022 This is an electronically generated document. To validate please email ppl@iaiglobal.or.id