Member of Indonesia International Federation of Accountants IKATAN AKUNTAN INDONESIA Institute of Indonesia Chartered Accountants This is to certify that Ikatan Akuntan Ind Ikatan Akuntan Indonesi as participant in IAI International Seminar an Akuntan IASB Update: he Latest Developments in katan Akuntan Monday, May 29th 2023 | 3 CPD Hours AN OUN ikatan Akuntan Indor Jakarta, Monday May 29th 2023 Akuntan Indonesia Ikatan Akuntan Indonesia Elly Zarni Husin, Ak., CA., FCMA., CGMA **Executive** Director No. e-3470 PPL/IAI/2023

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