



**AAEW**  
ASEAN Accounting Education Workgroup



# Certificate of Attendance

is presented to

**MERRY SUSANTI ANG**

for having attended the webinar entitled  
IFRS FOR SMEs Implementation: The ASEAN History  
Live via



on January 22, 2022

**Webinar 3**

IFRS for SMEs Implementation:  
The ASEAN Story

**DR. NANNY DEWI TANZIL**

President, AAEW