



Certified
Management
Accountants

CERTIFICATE OF APPRECIATION

540-ICMA/IDN/4/2024

This is to acknowledge that

Merry Susanti

As Participant of Collaboration Seminar with UGM and ICMA Yogyakarta Chapter

“Empowering Village: Mastering Financial Reporting

for Village-Owned Enterprise”

At Zoom Meeting, April 28th 2024 with 2 CPD



Nursakti

Nursakti Niko Rosandy, CMA, CGBA

President ICMA Australia New Zealand – Indonesia