



**IKATAN AKUNTAN INDONESIA**  
*Institute of Indonesia Chartered Accountants*

# CERTIFICATE

This is to certify that

**MERRY SUSANTI**

as Participant in

**Accountant in Business:  
Role of Finance Leader in Advocating Sustainability**

**Joint collaboration between Ikatan Akuntan Indonesia (IAI)  
and Association of International Certified Professional Accountants –  
Chartered Institute of Management Accountants (AICPA – CIMA)  
Thursday, September 01<sup>st</sup> 2022, 2 CPD Hours**



**Jakarta, September 01<sup>st</sup> 2022**

**Elly Zarni Husin, Ak., CA., FCMA., CGMA**  
Executive Director

No. e-5423 PPL/IAI/2022

