

PATHWAY FOR ACCA MEMBERS TO IAI – FAQs

WHO IS IAI?

Ikatan Akuntan Indonesia (Institute of Indonesia Chartered Accountants – IAI) is the recognised professional accountancy organisation in Indonesia. Established in December 23rd, 1957, IAI continues to serve and develop the accountancy profession in the country through among others, establishment of the Chartered Accountant (CA) Indonesia qualification and other professional accountancy certifications, continuous education and training, and standard-setting activities.

IAI is home to Indonesian accountants from different backgrounds; public accountants, educators, private (management) and public (government) sector accountants, tax and forensic accountants.

IAI is responsible for the organisation of the CA exams, safeguarding professional accountants' competence through continuous education and training, establishment of the Code of Ethics and standards relevant to the profession, and establishment of member discipline. This is in-line with the Institute's vision to be at the forefront in the development of the accounting education and practice, oriented in ethics, social responsibility and the environment, both nationally and globally.

Regionally, IAI is a co-founding member of the ASEAN Federation of Accountants (AFA) and has continuously serves as the support for the Federation's Secretariat in Jakarta since 2011. Globally, the Institute is also a proud co-founding member of the International Federation of Accountants (IFAC). IAI is committed to implement IFAC's standards as the best practice in improving the quality of the accountancy profession in Indonesia. More information: www.iaiglobal.or.id

WHO WILL BE ELIGIBLE?

All ACCA members of good standing who are Indonesian citizens and hold ACCA qualification as issued by ACCA and are actively registered as ACCA members. ACCA Member who is a foreigner is also eligible to obtain CA Indonesia, however they cannot obtain the State Register Accountant (RNA).

DOES THE AGREEMENT COVER ACCA MEMBERS ONLY IN INDONESIA?

No. The agreement offers ACCA members who are Indonesian citizens around the world an incentivised pathway to IAI.

WHAT IS THE TERM OF THE AGREEMENT?

ACCA members (both Indonesian citizens and foreigner) are eligible to be members of IAI on the basis of their successful completion of the IAI examinations on the local **Business Law and Taxation** (Manajemen Perpajakan). Tax Certificate Brevet A, B, and C issued by IAI or recognized partners, you will be waived for Taxation subjects.

DO I HAVE TO HAVE CERTAIN NUMBER OF YEARS OF EXPERIENCE TO BE ELIGIBLE?

As long you are ACCA qualified, you will be eligible for this incentive regardless of the number of years of working experience.

WHAT ARE THE INCENTIVES FOR ACCA MEMBERS?

ACCA members are only required to complete IAI examinations on the local **Business Law** and **Taxation** of the CA Qualification.

HOW DO I REGISTER?

Call ACCA local representative to obtain LOG and supporting document verification, then submit it to: monika@iaiglobal.or.id.

WHERE CAN I STUDY CA?

You can study CA Indonesia subject by reading the module online, http://iaiglobal.or.id/v03/CA/modul_ca/home, otherwise you can buy the printable modules through IAI store: <https://www.tokopedia.com/iaistore>.

WHEN CAN I REGISTER FOR THE CA EXAMINATION?

IAI conduct the CA examination four times a year. The examination will be hold on the 3rd week of the month (January, April, July, and October). The participant may register at least D-7 to IAI by email to sertifikasi@iaiglobal.or.id.

WHAT IS THE EXAMINATION COST FOR THE LOCAL BUSINESS LAW AND TAXATION OF THE CA QUALIFICATION?

Before register the CA examination you should register yourself as IAI associate member for IDR500,000 through online portal iailounge.iaiglobal.or.id. The cost for examination is IDR1,000,000 for each subject plus IDR500,000 for one time administration fee.

UPON COMPLETING THE LOCAL BUSINESS LAW AND TAXATION OF THE CA QUALIFICATION WILL I BE ELIGIBLE FOR IAI MEMBERSHIP?

If you are Indonesia citizen and you have sufficient professional competencies, you are eligible to be IAI primary member.

IF I APPLY FOR MEMBERSHIP WITH IAI THROUGH THIS PATHWAY DO I HAVE TO RETAIN MY ACCA MEMBERSHIP?

Yes, Members are required to keep their ACCA membership if they are accepted as a member of IAI.

WHAT DO I NEED TO DO TO MAINTAIN MY MEMBERSHIP WITH IAI?

To maintain the IAI membership, you have to fulfil IAI code of ethics and membership regulation, including CPD Regulation, and pay the annual fee subscription.

IF I COMPLETE MY ACCA CPD REQUIREMENTS, WILL THIS COUNT TOWARDS MY CPD REQUIREMENTS AS AN IAI MEMBER?

You can submit the ACCA CPD to IAI for further assessment.

WHO SHOULD I CONTACT FOR MORE INFORMATION ABOUT THIS PATHWAY?

If you are interested to find out about this pathway, please send us your details to Ms. Monika Nabillya at monika@iaiglobal.or.id. We will provide you guidance on how to proceed.