











Ikatan Akuntan Indonesia - IAI

Institute of Indonesia Chartered Accountants

Established

23 December 1957

- co-founding member of the International Federation of Accountants (7 October 1977).
- co-founding member of the ASEAN Federation of Accountants (7 March 1977).
- associate member of the Chartered Accountants Worldwide (11 September 2016).

Founders and First Administrator

PRESIDENT:

Prof. R. Soemarjo Tjitrosidojo

CLERK:

Drs. Go Tie Siem

TREASURER:

Sie Bing Tat (Drs. Basuki T. Siddharta)

COMMISSIONERS:

Dr. Tang Tong Joe & Drs. Oey Kwie Tek (Drs. Hendra Darmawan)

OTHER FOUNDING MEMBERS:

Prof. Aboetari, Tio Po Tjang, Tan Eng Oen, Tang Siu Tjhan, Liem Kwie Liang, The Tik Kim, Drs. B.P Hoetapea, Drs. Soedarmin, Drs. Koe Tjien Hong

The Institute of Indonesia Chartered Accountants or Ikatan Akuntan Indonesia (IAI) is the recognized Professional Accountancy Organization (PAO) in Indonesia. Established on December 23, 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 more than 33,000 Indonesian accountants from different backgrounds; public accountants, educators, private (management) and public (government) sector accountants, tax, and forensic accountants.

The Institute is recognized as a co-founding member of both the ASEAN Federation of Accountants (AFA) and the International Federation of Accountants (IFAC). IAI also an Associate Member of the Chartered Accountants Worldwide (CAW), reflect it's global recognition for the Chartered Accountant (CA) Indonesia holders.

IAI is committed to implement IFAC's standards as the best practice in improving the quality of the accountancy profession in Indonesia.



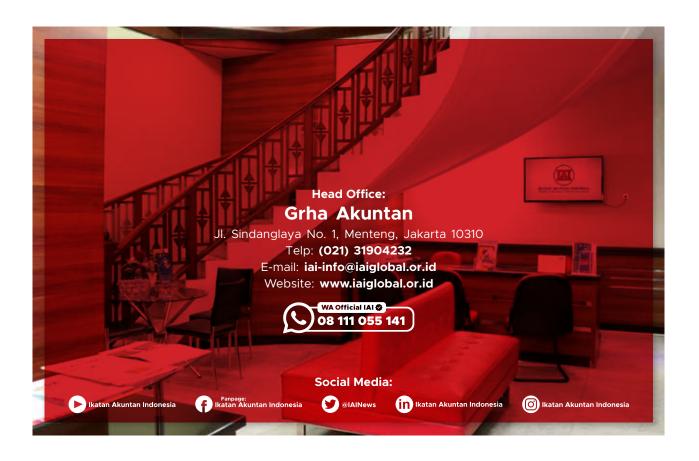
The Purpose of IAI Establishment

GUIDING

- 1 THE DEVELOPMENT OF ACCOUNTING AND ENHANCING THE QUALITY OF ACCOUNTANT EDUCATION
- 2 ENHANCING THE QUALITY
 OF ACCOUNTANTS' WORK

Determination of the First IAI Legal Entity

The Minister of Justice of the Republic of Indonesia ratified the Articles of Association and the first Bylaw of IAI and recognized IAI as a legal entity in the form of an association according to the List of Determination of the Minister of Justice dated February 11, 1959, No. J.A. 5/13/16. This determination was announced through the State Gazette of the Republic of Indonesia dated March 24, 1959 No. 24.







Vision & Mission



IAI's Vision

Is to become the foremost organization of profession in developing the knowledge and practice of accounting, business and public management, which is oriented to ethics and social responsibility, as well as living environment in national and international perspectives.



IAI's Mission

- 1 To maintain the integrity, commitment, and competence of members in the development of business management and public which is oriented to ethics, responsibility and living environment;
- To develop knowledge and practice of business, finance, attestation, nonattestation, and accounting for public; and
- 3 To actively participate in realizing good governance through valid organizational efforts and in national and international perspectives.



Roles and Responsibilities



1

To admit and register member



2

Running continuing professional education programs



3

Developing accountancy profession in Indonesia



4

Contributing to strengthening transparency, accountability, and managing financial reports in the public, private, micro, small and mediumsized entities



5

Conducting various certification examinations



6

Setting-up financial accounting standards



7

Setting-up professional codes of ethics, and professional standards



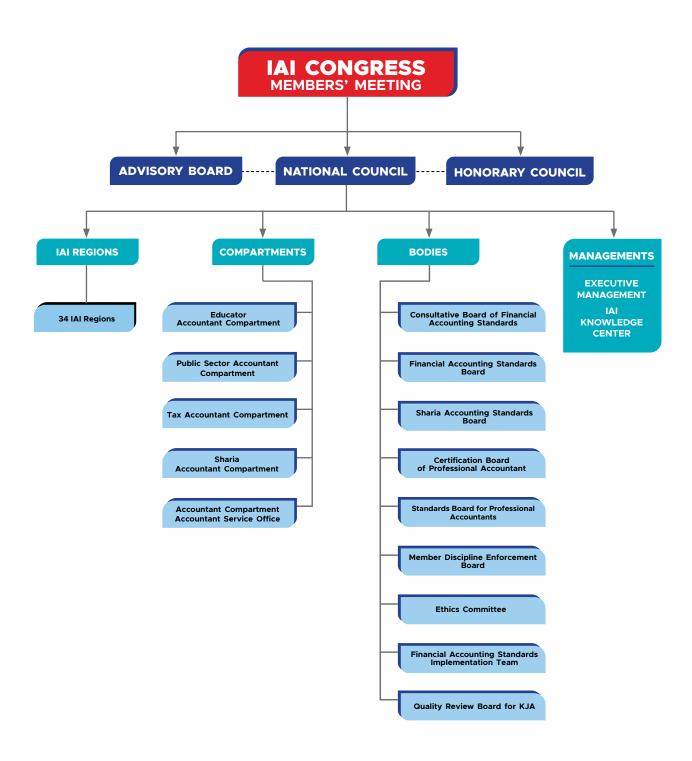
8

Maintaining membership disciplinary system





IAI Organizational Structure





Board of IAI

IAI Advisory Board

- 1 Prof. Moermahadi Soerja Djanegara (Chairman)
- Agus Joko Pramono
- Ardan Adiperdana
- Gatot Trihargo
- **6** Ignasius Jonan

- 6 Jusuf Halim
- 🕜 Prof. Muhammad Nasir
- Perry Warjiyo
- Robert Pakpahan
- Sapto Amal Damandari
- n Prof. Zaki Baridwan

IAI National Council

- Prof. Mardiasmo (President)
- Prof. Ainun Na'im
- Bahtiar Arif
- Prof. Bambang Pamungkas
- Dadang Kurnia
- 6 David E. S. Sidjabat
- Dwi Setiawan Susanto
- Isnaeni Achdiat
- Ito Warsito*
- Prof. Lindawati Gani
- Maliki Heru Santosa
- Prof. Nunuy Nur Afiah
- Rosita Uli Sinaga

- Prof. Sidharta Utama
- 🚯 Prof. Sri Mulyani
- (ex officio of Chairman KAKJA IAI)
- Prof. Dian Agustia
 (ex officio of Chairman KAPd IAI)
- (8 Prof. P. M. John L. Hutagaol (ex officio of Chairman KAPj IAI)
- M. Jusuf Wibisana (ex officio of Chairman KASy IAI)
- Hery Subowo (ex officio of Chairman KASP IAI)
- Representative of Western Region of Indonesia
- Representative of Eastern Region of Indonesia

^{*)} Rest in peace on 29 April 2022





IAI National Council Period 2018-2022









































*) Rest in peace on 29 April 2022





IKATAN AKUNTAN INDONESIA

Institute of Indonesia Chartered Accountants

Philosophy of IAI logo:

- Philosophy of the circle in the IAI symbol has the meaning of whole, unification, togetherness, and sustainability.
- The circle shape shows IAI as a unifying forum for all Indonesian accountants.
- IAI's writing in the middle of the circle reflects a strong and dignified accounting profession.
- The blue colour in the circle and around the IAI tittle reflects the professional integrity of the accountant.
- The red colour in IAI tittle reflects the accountability and credibility of Indonesian accountants.

1. IAI Nangroe Aceh Darussalam 2. IAI Sumatera Utara 3. IAI Riau 5. IAI Kepulauan Riau 22. IAI Kalimantan Timur 23. IAI Kalimantan Barat

1 Nanggroe Aceh Darussalam

Sekretariat IAI, Prodi Akuntansi, Gedung KPMG Fakultas Ekonomi & Bisnis Universitas Syiah Kuala, Kampus KOPELMA Darussalam, Banda Aceh 23114. Tel: (0651) 755 2506 Fax: (0651) 755 2507

2 Sumatera Utara

Sekretariat IAI, Fakultas Ekonomi & Bisnis Universitas Sumatra Utara JI. Prof Hanafiah, Medan Utara Baru, Kota Medan 20155. Tel: (061) 821 8532 Fax: (061) 821 8532

Riau

Sekretariat IAI, Pemda Riau, Jl. Sudirman No. 145 Lt. 2 (Seberang Plaza Sukaramai), Pekanbaru, Riau. Tel: (0761) 848 635

4 Sumatera Barat

Sekretariat IAI, Kantor BPKP Perwakilan Sumatera Barat Lt. 2 Jl. Aie Pacah KM 14, Padang 25177. Tel: (0751) 462 777

5 Kepulauan Riau

Sekretariat IAI, Ruko Puri Legenda Blok C.2 No. 8 Batam Center, Batam, Kepulauan Riau. Tel: (0778) 809 6193

Jambi

Sekretariat IAI, Universitas Muhamadiyah Jambi, JI Kapten Pattimura Simpang IV Sipin, Telanai Pura, Jambi 36124. Sumatera Selatan

10. IAI Lampung

Sekretariat IAI, Jl. Srijaya Negara (Depan Wisma Sriwijaya) No. 02/27F, Bukit Besar, Palembang 30139. Tel: (0711) 319 876 Fax: (0711) 319 876, 312 241

11. IAI Banten

13. IAI Jawa Barat

Bengkulu

7. IAI Sumatera Selatan

8. IAI Bengkulu

Universitas Dehasen (UNIVED) Bengkulu Jl. Meranti Raya No. 32 Sawah Lebar Baru, Kota Bengkulu 38228. Telp: (0736) 7342 788

Bangka Belitung

Jl. Jend. Sudirman No. 51 Pangkal Pinang, Bangka Belitung Tel: (0717) 4258 000 Fax: (0717) 432 323

Lampung

Sekretariat IAI, Kampus Akademi Perawat Panca Bhakti JI. Zaenal Abidin Pagar Alam No. 14, Gedung Meneng, Bandar Lampung 35145. Tel: (0721) 786 864

11 Banten

Sekretariat IAI, SPI UNTIRTA, Gedung UPT Terpadu Lt. 2 Jl. Raya Jakarta KM 4, Pakupatan, Serang, Banten. Telp: (0254) 280 330 Fax: (0254) 281 254

DKI Jakarta

Sekretariat IAI, Perkantoran Gedung Gajah, Blok AB JI. Saharjo No. 111, Tebet, Jakarta Selatan. Tel: (021) 835 4031, 835 3588 Fax: (021) 829 0324 13 Jawa Barat

15. IAI Yogyakarta

9. IAI Bangka Belitung

12. IAI DKI Jakarta

Grha Akuntan Jabar, Komp. Surapati Core Blok L Jl. Anggrek Boulevard No. 1 Pasirlayung, Cibeunying Kidul, Bandung 40192. Tel: (022) 20531351 Fax: (022) 7274 009

I4. IAI Jawa Tengah

21. IAI Kalimantan Tengah

20. IAI Kalimantan Selatan

16. IAI Jawa Timur

18. IAI NTB

17. IAI Bali

Jawa Tengah

Sekretariat IAI, Gedung Bank BPD Jawa Tengah Lt. 3 Jl. Pemuda No. 142, Semarang, Jawa Tengah.

15 D.I. Yogyakarta

Sekretariat IAI, Kampus STIE-YKPN JI. Seturan, Yogyakarta 55281. Tel: (0274) 486 209 Fax: (0274) 486 209

16 Jawa Timur

Grha Akuntan Jatim Jl. Krukah Utara No. 64 Surabaya 60245. Tel. (031) 502 1125/504 8090 Fax: (031) 503 4633

Bal

FEB Universitas Udayana Jl. Teuku Umar No. 159 Denpasar, Bali. Tel: (0361) 780 5340 Fax: (0361) 429 725

18 Nusa Tenggara Barat

Sekretariat IAI, Jurusan Akuntansi Fakultas Ekonomi & Bisnis Universitas Mataram JI. Majapahit 62 Mataram, Nusa Tenggara Barat. Tel: (0370) 620 508 Fax: (0370) 620 508





19 Nusa Tenggara Timur

Sekretariat IAI, BPKP Perwakilan NTT Jl. Palapa 21A, Oebobo Kupang. Tel: (0380) 829 142 Fax: (0380) 832 757

20 Kalimantan Selatan

Sekretariat IAI, Fakultas Ekonomi & Bisnis Universitas Lambung Mangkurat, Jl. Brigjen H. Hasan Basry, Banjarmasin 70123. Tel: (0511) 330 8500, 330 5116 Fax: (05119) 330 6654, 330 1646, 330 1590

21 Kalimantan Tengah

Sektretariat IAI, Fakultas Ekonomi & Bisnis Univ. Palangka Raya, JI. H. Timang, Kampus UPR Tunjung Nyaho, Palangka Raya 73111. Tel: (0536) 3225107

22 Kalimantan Barat

Sekretariat IAI, Gedung Magister Akuntansi Fakultas Ekonomi & Bisnis, Universitas Tanjung Pura JI. Imam Bonjol, Pontianak. Tel: (0561) 571512 Fax: (0561) 571513

23 Kalimantan Timur

Sekretariat IAI, Jl. M. Yamin No. 35 Lt. 2, Samarinda Tel: (0541) 765462 Fax: (0541) 765462

24 Sulawesi Selatan

Grha Akuntan Sulsel, Ruko Citraland No. E41, Jl. Tun Abdul Razak, Paccinongang, Somba Opu, Gowa 90233.

25 Sulawesi Tenggara

Kantor BPK Perwakilan Provinsi Sulawesi Tenggara, Jl. Balai Kota I No. 15, Kendari 93117. Tel: (0401) 3125023, Fax: (0401) 3122126

26 Sulawesi Barat

Sekretariat IAI, Kantor BPKP Perwakilan Provinsi Sulawesi Barat J. Haji Andi Endeng, Komp. Rimuku Indah No. 2, Mamuju, Sulawesi Barat. Tel: (426) 232 3033 Fax: (0426) 232 3106

27 Sulawesi Tengah

Sekretariat IAI, FEB Universitas Tadulako, Jl. Soekarno Hatta KM. 9 Palu Timur 94118.

28 Gorontalo

Sekretariat IAI, Inspektorat Kota Gorontalo Jl. Achmad Nadjamudin (ex. Raden Saleh) No. 11, Gorontalo 96138. Tel: (0435) 527 149

29 Sulawesi Utara

Gedung Magister Akuntansi & PPAk Fakultas Ekonomi dan Bisnis Universitas Sam Ratulangi Jl. Kampus Bahu Universitas Sam Ratulangi, Manado, Sulawesi Utara. Tel/Fax: (0431) 826 060

30 Maluku Utara

Sekretariat IAI, Fakultas Ekonomi & Bisnis Universitas Khairun Jl. Raya Pertamina, Gambesi, Ternate, Maluku Utara. Tel: (0921) 3111 073

31 Maluku

Sekretariat IAI, Kantor BPKP Perwakilan Ambon JI. Way Haong, Pantai Ambon, Ambon 97112. Tel: (0911) 352 888 Fax: (0911) 352 197

32 Papua Barat

Sekretariat IAI, BPKP Perwakilan Provinsi Papua Barat JI. Angkasa Mulyono, Amban, Manukwari 98314. Tel: (0986) 221 7087 Fax: (0986) 221 7088

3 Papu

Sekretariat IAI, Inspektorat Propinsi Papua Kompleks Kantor Gubernur Papua Jl. Soa Siu Dok 2, Jayapura.

34 Kalimantan Utara

Universitas Borneo Tarakan Gedung Perpustakaan Lt. 2 Jl. Amal Lama No. 1, Tarakan, Kalimantan Utara 77111. Tel: (0551) 381 0066





Authorities



Congress

The Congress is the holder of the highest sovereignty of the organization which is held once in 4 (four) years organized by the IAI National Council (DPN). The Congress has the authority to refine and stipulate the Basic Articles of Association (AD/ART), the Organizational Guidelines, the General Program of the IAI, and make other decisions deemed necessary. In the event every 4 years, the DPN will report accountability for the mandate that has been given by the previous Congress. At the Congress meeting, the election and appointment of the National Executive Board (DPN), the Advisory Council, and the Honorary Council were also held.



The Advisory Council (DP) is the body appointed and dismissed by the Congress. The leadership of the DP is elected from and by the members of the DP. The DP functions to help maintain the dignity and honor of the profession and is authorized to provide advice, advice, or considerations to the DPN whether requested or not.



National Council

IAI National Council (DPN) is the highest executive institution of IAI which is collective and collegial. DPN has the authority, among others, to establish and determine agencies, establish, determine and dissolve Regional and Compartmental IAIs, and represent IAI inside and outside the court as well as in the form of legal engagements with outside parties. In addition, the DPN also has the authority to impose sanctions on IAI members, establish and ratify organizational regulations, carry out other activities needed to carry out their duties, obligations, authorities and responsibilities to carry out activities in the context of achieving organizational goals. made and all decisions of the organization, take into account and carry out the advice, instructions, and directives of the Advisory Council, and provide accountability to Congress.



The Honorary Council is an appellate judicial body that reports to Congress.





Ethics Committee

The Ethics Committee (KE) is a body that is part of the IAI organization and has the autonomy to formulate and codify the IAI code of ethics.



Financial Accounting Standards Board

The Financial Accounting Standards
Board (DSAK) is the body in charge of
formulating, developing and ratifying SAK,
increasing Indonesia's role and influence in
the preparation of International Financial
Reporting Standards (IFRS), as well as
answering questions from regulators,
associations and foreign institutions related
to SAK in terms of their views. Need to be
based on DSAK considerations.



Consultative Board of Financial Accounting Standards

Consultative Board of Financial Accounting Standards (DKSAK) is a body that is part of the IAI organization, to provide views on the direction and scale of priorities to the Financial Accounting Standards Board (DSAK). DKSAK is authorized to provide views on the direction and priority scale of the development of Financial Accounting Standards (SAK) that will be enforced, as well as to provide opinions and considerations on the impact of the implementation of the SAK. DKSAK IAI can also give consideration to the appointment and dismissal of members of DSAK IAI to maintain the quality of the preparation of SAK in Indonesia. In addition, DKSAK IAI conducts fundraising for the preparation of SAK.



Certification Board of Professional Accountant

Certification Board of Professional
Accountant (DSAP) is a body that compiles
and ratify policies and competency
standards and carries out professional
accountant certification exams and other
IAI certification exams. In addition, DSAP is
also tasked with determining the assessment
of the accounting professional practice
experience of the Main Member candidates.



Sharia Accounting Standards Board

The Sharia Accounting Standards Board (DSAS) is a body that is part of the IAI organization, which is tasked with formulating, developing and ratifying the Sharia Financial Accounting Standards Statement (PSAK Syariah), as well as answering questions from regulators, associations and foreign institutions related to Sharia PSAK in the event that it is deemed need to be based on DSAS considerations.







Quality Review Board for KJA

Quality Review Board for KJA is an agency that reviews the quality of compliance of IAI's main members who have a license to establish KJA in providing services based on the Indonesian Accountant Code of Ethics and Professional Standards for Accountants.



Board for Professional Service Standards of **Accountants**

The Board for Professional Service Standards of Accountants (DSPJA) is the body authorized to compile the Professional Standards for Accounting Services and Quality Control Standards which are the reference and applied by Accountants who provide services through KJA. DSPJA is also responsible for continuously updating these standards according to the latest developments from the standards being issued by the International Federation of Accountants (IFAC).



Enforcement Board of Member Discipline

The Member Disciplinary Enforcement Council is the body that carries out the enforcement of member discipline.



Implementation Team of Financial **Accounting Standards**

The Implementation Team of Financial Accounting Standards (TISAK) is the agency tasked with increasing public understanding of SAK in preparation for the implementation of the IAI IFRS convergence program through socialization, discussion, dissemination, education and training activities as well as other activities. TISAK can also provide input to the DPN, DKSAK and DSAK in order to address issues, consultations, and problems in the preparation and implementation of the IAI IFRS convergence program. In addition, TISAK also has the authority to conduct research and assessments to improve the quality of financial reporting in the context of implementing the IAI IFRS convergence program.





IAI Region

Regional Management is the highest executive institution in the region whose management is determined by the DPN. Regional Managers have the authority to manage Regional IAI and Compartmental activities in the Region, as well as carry out work programs in accordance with the directions of the IAI DPN and develop work programs in their regions.



Compartment

The compartment is the part of the IAI organization that is in charge of managing activities in the context of implementing the IAI program based on the classification of the background of tasks and fields of service of IAI members. The Compartment has the authority to compile the work program of the Compartment in order to improve professionalism, carry out professional activities and scientific functions of IAI Members in accordance with strategic policy directions that have been determined by the IAI DPN.



Executive Management (ME) is a management tool that permanently carries out the overall administrative and operational functions of IAI in order to carry out the mandate of members to achieve organizational goals. ME has the authority to form the internal completeness of its organization in carrying out the main tasks that have been determined; and carry out overall administrative and operational activities for the benefit of the DPN. ME is in charge of preparing and implementing the elaboration of the IAI General Program with the approval of the DPN, carrying out the operationalization of all DPN policies. In addition, ME is also tasked with maintaining the unity of the formulation of DPN policies with AD/ART, and Organizational Regulations as well as the results of the congress, and providing services for the functioning of the Advisory Council, Honorary Council, Compartments, regions, and all other organizational organs. ME also has the task of maintaining the consistency of the implementation/sustainability of programs and organizational operations, and representing IAI in the form of a corporate engagement.

Note:

*All management, agencies, and management completeness in carrying out their duties must be guided by the Articles of Association, Bylaws and IAI Organizational Regulations.





IAI Publications

IAI has compiled and established a code of ethics, and professional accounting standards, and developed Financial Accounting Standards (SAK). In order to improve the competence of accountants, IAI has compiled a certification exam module,

basic accounting module, and financial accounting textbooks. IAI has also compiled a number of guides and publications that can be used as a reference in the activities of various entities in the private and public sectors.









































Financial Accounting StandardS (SAK)

SAK is a Statement of Financial Accounting Standards (PSAK) and Interpretation of Financial Accounting Standards (ISAK) issued by the Financial Accounting Standards Board (DSAK) and the Sharia Accounting Standards Board (DSAS) as well as capital market regulator regulations for entities who is under his supervision.







SAK

SAK used for entities other than those using SAK ETAP and SAK EMKM





SAK EMKM

SAK for Micro, Small and Medium Entities





SAK ETAP

SAK for Entities
Without Public
Accountability (except
as permitted by the
regulator)

PSAK Syariah

Statement of Financial Accounting Standards for Sharia transactions







IAI Membership

IAI members are individuals who meet the membership requirements and bind themselves to the IAI organization.



MEMBERSHIP TYPE

1 Primary Member/ Chartered Accountant

are Professional Accountants who meet all of the following criteria:

- a Have a state register for Accountants in accordance with applicable laws and regulations and have a CA (Chartered Accountant) certificate;
- b Have experience and/or practice professional accounting in the field of accounting, both in the education sector, corporate, public sector, as well as public accounting practitioners;
- C Adhere to and implement professional standards; and
- d Maintain competence through continuing professional education.
- 2 Associate Member

are individuals who meet one of the following criteria:

 Have an accountant register but do not yet have a CA certificate;

- **b** DIII/DIV/S1/S2/S3 graduates from accounting study programs or accounting education:
- C Have a certificate of passing the accounting certification exam carried out or recognized by IAI according to the criteria set out in the IAI organizational regulations;
- d Is a member of other accounting professional associations that are recognized according to the criteria set out in the IAI organizational regulations; or
- Registered as an IAI professional accountant certification exam participant.

3 Student Member

are students of DIII, DIV, S1 Accounting, Accounting Study Program or Accounting Education.

Becoming a member of IAI, an accountant will join in a professional community in accounting field which quality is maintained to the international standard in order to have a high Integrity, Ethics, and Competence. As member of IAI, Indonesian Accountants will be recognized as the foremost professional in the fields of accounting, finance and global business. The chance to expand business network and social in a professional way will open wide inline with their active role as members in any profession's activity organized by IAI.



PROFESSIONAL ACCOUNTANT CERTIFICATION EXAM CHARTERED ACCOUNTANT (CA) INDONESIA

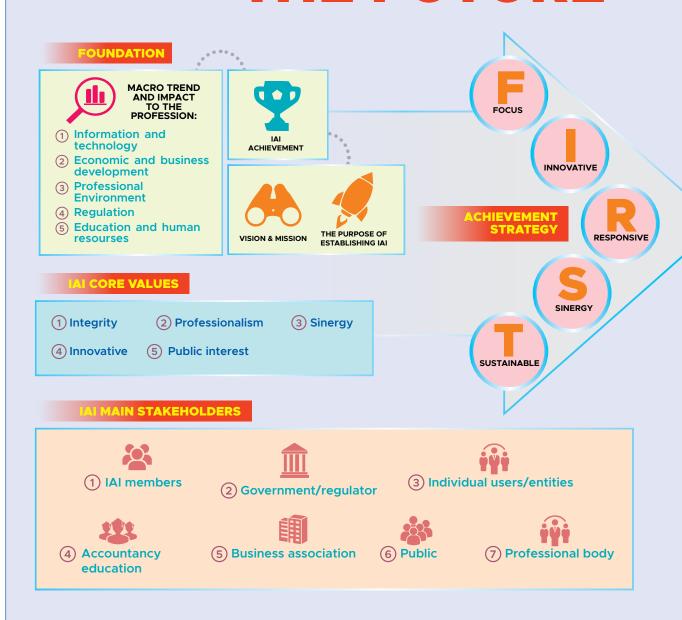


Chartered Accountant (CA) is an international quality professional accountant certification. With CA qualifications that have been recognized internationally, it is expected to increase the professionalism of Indonesian accountants so that they are ready to face global competition. CA Certification is also a major requirement for accountants in obtaining a practicing accountant license from *Ministry of Finance*.





"A: MASTERING CHANGE EMBRACING THE FUTURE"





INITIATIVE 6.1 EDUCATION RESEARCH Equipping accountants with multi-discipline skills and competencies, meta-analytical capability, and social skills. Updating the accountancy education and Realizing a legal professional protection for the education profession, users curriculum, of professional to reflect accountants' development TO ENHANCE IAI'S ROLE services, and users of technology IN IMPROVING PUBLIC of financial reports. and business TRUST TOWARDS BUSINESS disruption. PROFESSIONAL PRACTICE STAKEHOLDERS RELATION AND PUBLIC ENTITIES, BY PREPARING PROFESSIONAL **ACCOUNTANTS TO RESPOND** Actively working Sunday ACCOUNTANT Establishing IAI with stakeholders TO FUTURE CHALLENGES as a leader in in strengthening THE TOWNED ACCOUNTER AND OPPORTUNITIES. rejuvenating the integrity the profession and ethics of and positioning the profession the profession in accountancy to overcome practice in massive changes Indonesia. affecting business environment Actively campaigning the profession as an agent of trust in safeguarding the integrity of financial reports. PRACTICING PUBLIC SECTOR REPORTING & PROFESSIONAL STANDARDS





Grha Akuntan Jl. Sindanglaya No. 1 Menteng, Jakarta

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