

ASSESSMENT STATEMENT FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANT

INDONESIA

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INTRODUCTION

1. The ASEAN Mutual Recognition Arrangement (MRA) on Accountancy Services

- 1.1 The Governments of Member Countries of the Association of South East Asian Nations (collectively referred to as “ASEAN”, and comprising Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, Lao People’s Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand, and the Socialist Republic of Viet Nam) have agreed on the ASEAN Mutual Recognition Arrangement (MRA) on Accountancy Services which aims to:
- a) facilitate mobility of accountancy services professionals;
 - b) enhance the current regime for the provision of accountancy services; and
 - c) exchange information in order to promote adoption of best practices on standards and qualifications.
- 1.2 A copy of the MRA, which was signed on _____, is available at ASEAN Web Site, at:_____
- 1.3 The MRA covers the provision of accountancy services under Central Product Classification (“CPC”) 862 of the Provisional CPC of the United Nations, except for signing off of the independent auditor’s report and other accountancy services that requires domestic licensing in ASEAN Member States.

2. ASEAN Chartered Professional Accountant (ASEAN CPA)

- 2.1 Under the MRA, a professional Accountant who holds the nationality of an ASEAN Member Country and who possesses qualifications and experience that complies with the requirements specified in Part B of this Assessment Statement may apply to be placed on the ASEAN Chartered Professional Accountants Register (ACPAR) and accorded the title of ASEAN Chartered Professional Accountant (ASEAN CPA).
- 2.1 The National Accountancy Body (NAB) and/or Professional Regulatory Authority (PRA) of each participating ASEAN Country will authorise a Monitoring Committee (MC) to receive and process applications from its professional accountants for registration as ASEAN CPA and to maintain the ACPAR. In the case of Indonesia, details of the NABs and/or PRA and MC are in **Part A** of this Assessment Statement.

3. Registered Foreign Professional Accountant

- 3.1 An ASEAN CPA who wishes to provide professional accountancy services in another participating ASEAN Country shall apply to the NAB and/or PRA of a host participating ASEAN Country to be registered as a Registered Foreign Professional Accountant (RFPA). A RFPA will be permitted to work in collaboration with designated Professional Accountants in the said host country, but subject to domestic laws and regulations and where applicable, not making submissions to statutory authorities of the host country.

4. Privilege and obligation of a RFPA

- 4.1 A RFPA shall not be eligible to work in independent practice in the host country, unless specifically permitted by the NAB and/or PRA of a host participating ASEAN Country. As the NAB and/or PRA of a host participating ASEAN Country have statutory responsibility to register and/or license a practitioner so as to protect the public interest and economy of the community within its jurisdiction,

it may require a RFPA seeking the right to independent practice to be subjected to some form of supplemental assessment which aims to determine that the RFPA:

- a) fully understands the general principles behind applicable codes of practice and laws in the country;
- b) has demonstrated a capacity to apply such principles effectively and efficiently; and
- c) is familiar with other special/domestic requirements operating within the country.

4.2 A RFPA shall provide accountancy services only in the areas of competence as may be recognised and approved by the NAB and/or PRA of the host participating ASEAN Country, and shall undertake assignments only in the specific discipline(s) in which he/she has been registered. He/she shall also be bound by:

- (a) codes of professional conduct in accordance with the policy on ethics and conduct established and enforced by the country of origin in which he/she is registered as an ASEAN CPA; and
- (b) prevailing laws and regulations of the host participating ASEAN Country in which he/she is permitted to work as a RFPA.

5. Purpose and operation of Assessment Statement

5.1 This Assessment Statement provides a framework for the assessment of professional Accountants or practitioners for placement on the ACPAR by the Indonesian MC.

5.2 This Assessment Statement shall be reviewed and accepted by the ASEAN Chartered Professional Accountant Coordinating Committee (ACPACC) before the Indonesian MC is authorised to operate the ACPAR.

PART A:

THE NATIONAL ACCOUNTANCY BODY, PROFESSIONAL REGULATORY AUTHORITY AND MONITORING COMMITTEE

6. The National Accountancy Body and/or Professional Regulatory Authority in Indonesia

6.1 *Pusat Pembinaan Profesi Keuangan* (The Finance Professions Supervisory Centre, MoFRI hereinafter the FPSC) is the Professional Regulatory Authority the national regulator of accountants in Indonesia. The FPSC is a statutory body that administers the Accountant Act (Act 34 year 1954) and Public Accountant Act (Act 5 year 2011), whose copies is available at the FPSC website.

6.2 The nominated National Accountancy Bodies in Indonesia are:

6.2.1 *Ikatan Akuntan Indonesia* (Institute of Indonesia Chartered Accountants, hereinafter IAI) is the Designated Entity to confer the Indonesia Chartered Accountant (CA) designation and administrator of CA Examination.

6.2.2. *Institut Akuntan Publik Indonesia* (Indonesian Institute of Certified Public Accountants, hereinafter IAPI) is the Designated Entity to confer the Certified Public Accountant of Indonesia (CPA) designation and administrator of CPA Examination.

6.2.2. *Institut Akuntan Manajemen Indonesia* (Indonesian Institute of Management Accountants, hereinafter IAMI) the Designated Entity to confer the Indonesia Certified Profesional Management Accountant (CPMA) designation and administrator of CPMA Examination.

7. Accountancy Services

7.1 Accountancy services cover all services under Provisional UN CPC 862. Public accounting services may be offered only through either a Public Accountant Office (*Kantor Akuntan Publik* or KAP) or an Accounting Services Firm (*Kantor Jasa Akuntansi* or KJA). They are defined as audit, assurance, reporting on financial statements and other services that are required by any written law to be done by:

a) a public accountant (*Akuntan Publik* or AP)

An AP is by law (Undang-undang No. 5/2011) the only person who may set up and head a KAP, through which he/she may offer audit, assurance services and other accounting services.

b) a registered accountant (*Akuntan* or Ak.)

An Ak. is by law (Undang-undang no 34/1954) the only person who may set up and head a KJA, through which he/she may offer accounting services other than audit and assurance services.

In accordance with the MRA scope under Article 3, an ASEAN CPA cannot apply for a Public Accountant license or a license to open a KJA.

8. The Monitoring Committee in Indonesia

- 8.1 The Monitoring Committee in Indonesia, which shall be named Accountancy Monitoring Committee - Indonesia or AMCI, is established by the MoFRI as the competent body to exercise, on behalf of the MoFRI, the functions to develop and maintain a process of submitting the applications of the Professional Accountants eligible under Article 4.1 of the MRA to be emplaced on the ACPAR in Indonesia.
- 8.2 AMCI comprises members whom are representatives of the MoFRI, IAI, IAPI and IAMI. Head of the FPSC will be Chair of AMCI.
- 8.3 AMCI contact detail is:
Finance Professions Supervisory Centre
Secretariat General, Ministry of Finance of Republik Indonesia
Djuanda II Tower Floor 19-20
Jl. Dr Wahidin no. 1
Jakarta 10710
Indonesia
- Tel: (62) 21 3843237
Fax: (65) 21 3508573
Website: <http://www.ppajp.kemenkeu.go.id>
e-mail: ppajp@kemenkeu.go.id

9. Roles of the Accountancy Monitoring Committee Indonesia

- 9.1 In assessing compliance with the qualifications and experience set out in the ASEAN MRA on Accountancy Services for registration as an ASEAN CPA, AMCI shall adhere to the criteria and procedures in this Assessment Statement.
- 9.2 AMCI shall also undertake to ensure that all ACPAs on its ACPAR:
a) comply fully with the requirements specified in the MRA; and
b) provide evidence when apply for renewal of their registration that they have complied with the Continuing Professional Development (CPD) at a level prescribed in this Assessment Statement.

10. Authorisation to work as Registered Foreign Professional Accountants

- 10.1 Applications by an ASEAN CPA from another participating ASEAN Country to work as a RFPA in Indonesia shall be made to the FPSC. Upon acceptance and payment of any prescribed fee, the RFPA will be permitted by the FPSC to work in collaboration with designated local Professional Accountants.

The RFPA will not be eligible to work in independent practice to sign off the independent auditor's report or any other report of accounting services for public, which is required by any written law to be signed by an AP or Ak.

- 10.2 The FPSC shall monitor and assess the professional practice of RFPAs to ensure compliance with the MRA. The FPSC may prepare rules, which shall not contradict or modify any of the provisions in the MRA, for the purposes of maintaining high standards of professional and ethical practice in Accountancy.

PART B:

ASSESSMENT MECHANISMS

11. Requirements for registration as ASEAN Chartered Professional Accountant

- 11.1 A professional accountant who meets the following qualifications, practical experience and conditions is eligible for registration as an ASEAN CPA:
- a) completed an accredited or recognized accountancy degree or program;
 - b) been assessed as eligible for professional accountancy practice;
 - c) acquired a minimum of three (3) years of practical experience cumulatively within a five (5) year period prior to application;
 - d) complied with the Continuing Professional Development (CPD) policy; and
 - f) agrees to be bound by code of professional conduct and ethics.
- 11.2 Details of each of the above graduations, practical experience and conditions are described in the ensuing paragraphs.
- 11.3 An application for registration as an ASEAN CPA shall be made in the format prescribed in Attachment 3 to this Assessment Statement.

12. Completion of an accredited or recognized accountancy degree or programme

- 12.1 An applicant for registration with the AMCI as an ASEAN CPA is required to possess an accountancy degree which has been accredited under prevailing education law and regulations or pass a professional accountancy examination program.

Overseas degrees must be from an accountancy program which has been acknowledged with equivalence status by the relevant authority/-ies.

13. Possession of a valid and current professional registration certification

- 13.1 An applicant for registration with the AMCI as an ASEAN CPA is required to possess a current and valid-license/registration from the FPSC or Chartered Accountant (CA) certificate from IAI, Certified Public Accountant (CPA) certificate from IAPI, and Certified Professional Management Accountant (CPMA) certificate from IAMI.

14. Attainment of a minimum of three years of practical experience

- 14.1 A professional accountant is eligible for registration as an ASEAN CPA if he/she has at least three (3) years of relevant practical work experience cumulatively within a five (5) year period prior to application. Assessment of practical work experience shall be carried out through submission of a report describing the type, significance and level of responsibility of the practical accountancy work experience attained over a period of at least 3 years cumulatively within a five (5) year period prior to application.

The report must:

- a) demonstrate that the candidate has engaged in professional practice which, directly or indirectly, calls upon his accountancy knowledge, skills, experience and judgment, and has a significant influence on the technical direction of accountancy services; and

b) be supported by confirmatory evidence from the respective employers.

14.2 Acceptable accountancy practical experience is full time relevant work experience includes auditing and assurance, finance, financial accounting, financial risk management, financial planning, insolvency and reconstruction, taxation, management accounting and academia or other accountancy experience.

15. Maintenance of Continuing Professional Development

15.1 Every ASEAN CPA is required to engage in CPD to the extent that meets the prevailing norms prescribed by the FPSC or the respective professional association to which the ASEAN CPA is a member.

15.2 Every ASEAN CPA shall be required to submit evidence on compliance with the CPD requirement in the form of notification of fulfilment of CPD requirement from the FPSC or the respective professional association to which the ASEAN CPA is a member.

16. Compliance with Code of Professional Conduct and Ethics

16.1 All professional accountants who are registered with IAI, IAPI and/or IAMI are bound by Code of Professional Conduct and Ethics. AMCI also requires all professional accountants who are registered on the ACPAR to be bound by the respective Code of Professional Conduct and Ethics.

16.2 Every ASEAN CPA will be held individually accountable for his/her actions taken in their professional work. In his/her practice of accountancy, he/she shall not have any record of serious violation on technical, professional or ethical standards, either in Indonesia or elsewhere.

16.3 Assessment of compliance with Code of Professional Conduct and Ethics shall be carried out through submission of a statement by the professional association to which the professional accountant is a member that he/she does not have any record record of serious violation on technical, professional or ethical standards, either in Indonesia or elsewhere (a “Letter of Good Standing”).

17. Keeping of records for continuing mutual monitoring

17.1 In order to facilitate mutual monitoring, verification of operations of the procedures of participating ASEAN Member Countries and information exchange, AMCI shall keep a set of all successful applications for registration on ACPAR, which shall include:

a) a copy of the report describing the practical accountancy work experience attained at least 3 years cumulatively within 5 year period prior to application;

b) evidence of participation in CPD programme; and

c) a statement by the professional association to which the professional accountant is a member that he/she does not have any record of serious violation on technical, professional or ethical standards, either in Indonesia or elsewhere.

17.2 AMCI will carry out annual random audits of at least 5% of the records in the ACPAR to determine:

a) declarations of participation in CPD; and

b) continued compliance with the conditions of registration.

PART C:
REGISTRATION PROCESS

18. Guide to Application for Registration as ASEAN CPA

18.1 General

This section describes the procedures involved in application for and renewal of registration with AMCI as an ASEAN CPA.

18.2 Application process

- (a) Application for registration shall be made on the prescribed application form in Attachment 3 and submitted to AMCI. The type of documents to be submitted, initial registration fee, renewal fee, and where the application is to be submitted are listed in the application form.
- (b) AMCI, with help from the Technical Advisors and Secretariat, review and assess the application. If and when necessary, AMCI may appoint an Assessment Panel to review and assess the application.
- (c) Applicants will be informed of the decision by AMCI in writing.
- (d) A certificate of registration will be issued to successful applicant. The term of registration shall be three years from the date of registration on ACPAR. Registration is renewable on a triannual basis.

18.3 Assessment Panel

- (a) If AMCI appoints an Assessment Panels, it shall comprise three members: a Lead Assessor and 2 Assessors who are senior and experienced professional accountants in the appropriate discipline to review the applications. The Assessment Panel will make recommendation to AMCI on whether or not an applicant should be placed on the ACPAR.
- (b) Assessors will be appointed based on the following criteria:
 - professional accountants registered by the FPSC or members in good standing of either IAI, IAPI, or IAMI; and
 - possess more than 10 years of practical experience as professional accountants in business and/or public accountants.

18.4 Professional Interview

AMCI and or the Assessment Panel may conduct a professional interview to assess the practical experience in accountancy of the applicant. If an interview is necessary, AMCI will inform the applicant of the date/time and venue.

18.5 Assessment Report and Decision

- (a) AMCI prepares assessment report and decision on an ASEAN CPA application.

- (b) AMCI shall decide to accept or refuse an ASEAN CPA application on the basis of mutual consensus. If such consensus is not possible, a decision to register an applicant will require a positive vote from more than 50% of the committee members.
- (c) If an Assessment Panel is appointed,:
 - (1) The Panel will prepare and submit its recommendations to AMCI.
 - (2) AMCI will check to ensure that there is no discrepancy and inadequacy in the assessment procedures.
 - (3) AMCI will consider the recommendations of Assessment Panels and decide to accept or refuse the application on the basis of mutual consensus. If such consensus are not possible, a decision to register an applicant will require a positive vote from more than 50% of the committee members.

18.6 Notice of the Results

AMCI will inform all candidates of the results of its assessment, including providing reasons for failure where applicable.

18.7 Availability of Assessment Report

AMCI will ensure that documents containing information on its assessment of applicants for registration on the ACPAR will be made available when requested by the ACPACC for purposes of review as required under the MRA.

Annex I

APPLICATION PROCEDURES

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| 7.6. | AMCI Assess application, if Assessment Panel is not necessary |
| 6.1 | AMCI Interview, if necessary |
| 7.6 | AMCI decision on application |
| 7.7 | Inform Candidate if application unsuccessful |
| 7.8 | MC recommendation to ACPACC if application successful |

1. Aim

This Procedure is applicable to the verification requirements of professional accountants who apply to be registered with the ACPAR. This is to meet stipulated requirements of the ASEAN MRA on Accountancy Services as ASEAN CPA.

2. Scope

It encompasses the processing of professional accountant application to be registered as ASEAN CPA in Indonesia.

3. Reference Document

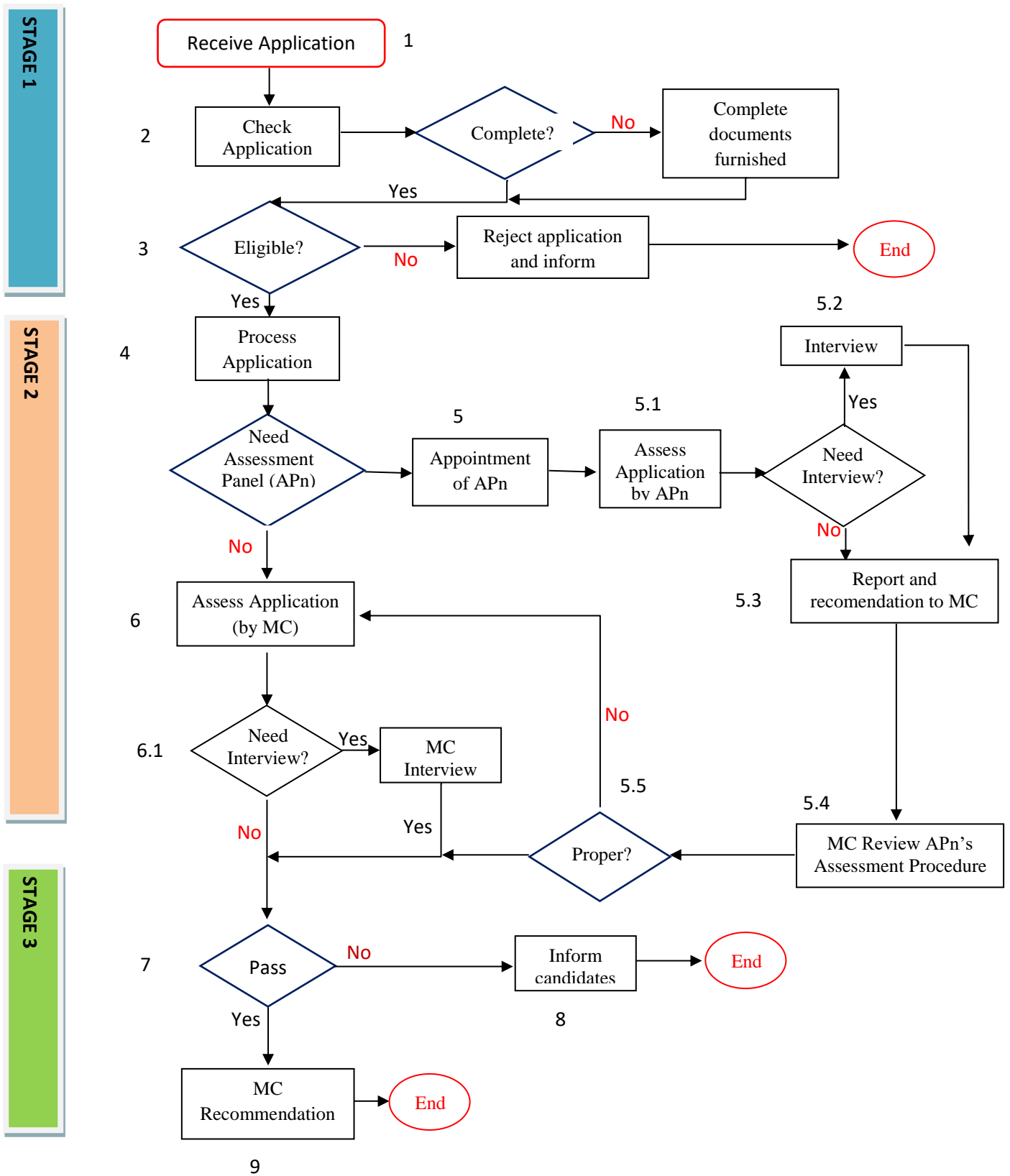
- a) Public Accountant Act (UU 5/2011) and its implementing regulations;
- b) Accountant Act (UU 34/1954) and its implementing regulations;
- c) ASEAN Mutual Recognition Arrangement on Accountancy Services signed in Nay Pyi Daw on 25 August 2014.

4. Abbreviations/Terminology

5. Responsibility

The responsibility of implementing and maintaining this procedure is with the Chair of AMCI acting on behalf of the FPSC. Routine administration associated with this function is with AMCI Secretariat and other support staffs who are held responsible for the quality of their work at all times in accordance with written procedures and instructions herein.

6. Flow Chart



7. Details

| No. | Action | Action Responsibility |
|-----|---|-------------------------|
| 1. | <p>Submission of application</p> <p>Professional Accountants who apply to be registered at ASEAN CPA, need to submit application documents to AMCI by completing and submitting followings documents:</p> <ol style="list-style-type: none"> a. ASEAN CPA Application Form (Annex II) b. Copy of Degree c. Copy of accredited professional qualification d. Copy of license/registration/membership certificate e. Description of practical experience fulfilled in accordance to Article 4.1.3 (Annex III) f. Declaration Form (Annex IV) g. Recommendation Letter from respective NAB, including a Letter of Good Standing | Applicant |
| 2. | <p>Application documents will be checked to determine if all required documents are filed and if all forms are completed.</p> | AMCI Secretariat |
| 2.a | <p>If application is incomplete, AMCI Secretariat inform candidates to request additional documents.</p> | |
| 2.b | <p>If application is complete or has been completed, application proceeds to Step 3.</p> | |
| 3. | <p>Check Application for Eligibility</p> <p>Administrator AMCI check eligibility of candidates, whether they compliance with ASEAN CPA Criteria, as follow:</p> <ol style="list-style-type: none"> (a) possess an accountancy degree which has been accredited under prevailing education law and regulations or pass a professional accountancy examination program. Overseas degrees must be from an accountancy program which has been acknowledged with equivalence status by the relevant authority/-ies. (b) Possess a current and valid Professional Certification from IAI, IAMI, or IAPI; or license/registration from the FPSC. (c) Obtain at least three (3) years of relevant practical work experience cumulatively within a five (5) year period prior to application (see Annex III). (d) Fulfil CPD requirement from the FPSC or relevant professional association (see Annex IV). (e) Does not have any record of serious violation on technical, professional or ethical standards, either in Indonesia or elsewhere. <p>Candidates who do not met the above criteria are ineligible to be registered as an ASEAN CPA. AMCI Secretariat may only reject an application if and only if applicants cannot provide:</p> <ol style="list-style-type: none"> (1) evidence of completion of required level of education; (2) evidence of a valid and current professional certificate; | AMCI Secretariat |

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| No. | Action | Action Responsibility |
|-----|--|--|
| | <p>(3) evidence of experience of 3 years in a 5 year period prior to application;</p> <p>(4) evidence of CPD fulfilment in accordance with the NAB to which the applicant is a member</p> <p>If candidate is ineligible, AMCI Secretariat notifies the applicant that he/she is ineligible for applying an ASEAN CPA, stating the reason(s) for ineligibility. The letter is carbon copied to AMCI.</p> <p>If the candidate is eligible or if AMCI Secretariat is in doubt concerning the applicant's eligibility, the application proceeds to Step 4.</p> | |
| 4. | <p>AMCI determines whether it is necessary to appoint an Assessment Panel (APn) to conduct the assessment on behalf of AMCI.</p> <p>If AMCI considers that an APn is required, the application proceeds to Step 5.</p> <p>If AMCI considers that an APn is not necessary, the application proceeds to Step 6.</p> | AMCI |
| 5 | <p>AMCI appoints an APn and forwards the following documents:</p> <ul style="list-style-type: none"> • Instruction & codes of conduct for assessor • Assessor's Report Form (Annex VI) • Copy of ASEAN CPA Application Form | Assessment Panel |
| 5.1 | <p>APn assesses the application.</p> | |
| 5.2 | <p>APn decides if interview is necessary to clarify any questions arose during documents review or confirm/assure that candidates fulfil all ASEAN CPA Criteria.</p> <p>If an interview is required, interview session can be arranged.</p> <p>If interview is not required, application proceeds directly to Step 5.3.</p> | Assessment Panel & AMCI Secretariat |
| 5.3 | <p>APn write assessment report and recommendation to AMCI concerning whether or not the application is successful.</p> | Assessment Panel |
| 5.4 | <p>AMCI receives APn report and recommendation and reviews APn assessment process to evaluate whether or not APn has breached any assessment procedures.</p> | AMCI |
| 5.5 | <p>If AMCI considers that there has been breach of procedures in APn assessment process, application proceeds to Step 6 (AMCI re-assesses the application)</p> <p>If AMCI finds no breach of procedures by APn, application proceeds to Step 7.</p> | AMCI |
| 6. | <p>If AMCI considers that an APn is not required, AMCI directly assess the application</p> | AMCI |
| 6.1 | <p>AMCI decides if interview is necessary to clarify any questions arose during documents review or confirm/assure that candidates fulfil all ASEAN CPA Criteria.</p> | Assessment Panel & AMCI Secretariat |

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| No. | Action | Action Responsibility |
|------------|--|------------------------------------|
| | If an interview is required, interview session can be arranged. If interview is not required, application directly proceed to Step 7. | |
| 7 | AMCI holds a meeting to determine whether or not application is successful. | AMCI |
| 8 | If application is not successful, AMCI informs the candidate and returns the application documents. | AMCI & AMCI Secretariat |
| 9 | If the application is successful, AMCI recommends the candidate for ASEAN CPA conferment by ACPACC. | AMCI & AMCI Secretariat |

Annex II

FORM 1: APPLICATION FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANT (ASEAN CPA)

(To be completed by Applicant in BLOCK LETTERS)

Name of Accountant Applicant (As in Passport) :
Name of Country of Origin :
Academic Qualification Obtained :
Qualification Place and date obtained :
NAB Membership / Accountant Registration No¹ :
(Country of Origin)
NAB Membership / Accountant Registration Date¹ :

ASEAN CHARTERED PROFESSIONAL ACCOUNTANTS Register (ACPAR):

Certified Compliance with ASEAN CPA Criteria:

| | | |
|----|--|--|
| 1. | possess an accountancy degree which has been accredited under prevailing education law and regulations or pass a professional accountancy examination program. Overseas degrees must be from an accountancy program which has been acknowledged with equivalence status by the relevant authority/-ies. ² | |
| 2. | Possess a current and valid Professional Certification from IAI, IAMI, or IAPI; or license/registration from the FPSC. ² | |
| 3. | has at least three (3) years of relevant practical work experience cumulatively within a five (5) year period prior to application (see Annex III). ³ | |
| 4. | Fulfil CPD requirement from the FPSC or relevant professional association (see Annex IV). ³ | |
| 5. | Does not have any record record of serious violation on technical, professional or ethical standards, either in Indonesia or elsewhere. ⁴ | |

Applicant's signature :

| <u>For Official Use Only</u> | |
|-------------------------------------|---------------------------------|
| ASEAN CPA MC : | Meeting Date: |
| (Name of Country of Origin) | |
| Result : | Approval Date : |
| ASEAN CPA No: | Registration Fee : |
| Secretary General: | Cashier/proof of payment: |

Note:

1. delete if not applicable
2. supply evidence in forms of official documents (or their legal copy) from relevant authority/institutions.
3. supply evidence in the standard form in the relevant annex or in other formats so long as they contain (1) the information required in the standard forms and (2) be sufficiently attested by relevant third/independent party where applicable.
4. supply evidence in forms of official statement from relevant authority/institutions.

Annex III

FORM 2: RELEVANT PRACTICAL EXPERIENCE FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANTS REGISTRATION

Name of Accountant Applicant (As in Passport) :

Name Title (Mr., Mrs, Ms., Ar., Dr.) :

Qualification Place and date obtained :

License / Registration / Membership No*.
(Country of Origin) :

License / Registration / Membership Date* :

Qualification :

Date of Birth (DD/MM/YY) :/...../.....

Mailing Address :

Postcode :

Country :

Present Company/Organisation Name :

Company/Organisation Address :

Postcode :

Country :

I wish to be registered on the ASEAN Chartered Professional Accountants Register (ACPAR) and apply as described below in accordance with the provision that requires acquisition of relevant practical experience of minimum three (3) years cumulatively within the last five (5) year period.

Annex III

FORM 2

RELEVANT PRACTICAL EXPERIENCE FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANTS REGISTRATION

Relevant Professional Accountancy Work Experience Record

| Start Date / End Date (Months) | Organisation(s) / Position / Designation | Responsibility / Scope of Work | Attestant's Information (Note 1) | | |
|--------------------------------|--|--------------------------------|----------------------------------|---------------------------|-------------|
| | | | Signature | Relationship to Applicant | Tel / Email |
| | | | | | |
| | | | | | |
| | | | | | |

Note 1: The attestant above shall be, in principle, the representative of the organization which the applicant has worked for.

To ASEAN Chartered Professional Accountant Monitoring Committee,

I hereby declare that the above descriptions are true to the best of my knowledge.

Signature :

Accountant Applicant's name :

Date :

Annex IV

**DECLARATION FOR THE APPLICATION ASASEAN CHARTERED
PROFESSIONAL ACCOUNTANT (ASEAN CPA)**

I hereby declare that:

- | | YES | NO |
|--|--------------------------|--------------------------|
| I am an Accountant and complied CPD requirements | <input type="checkbox"/> | <input type="checkbox"/> |
| I meet the entire requirement as stated in Article 4 of the ASEAN Mutual Recognition Arrangement (MRA) | <input type="checkbox"/> | <input type="checkbox"/> |
| No disciplinary action have been taken against me | <input type="checkbox"/> | <input type="checkbox"/> |
| I am not a bankrupt | <input type="checkbox"/> | <input type="checkbox"/> |

Others:

.....

.....

.....

Yours Sincerely,

.....

Name :

Identity Card No. :

NAB Membership / Accountant Reg. No. :

Date :

Annex V

ASSESSOR'S REPORT

Date of Assessment :.....

Candidate's name :.....

Position of employment :..... Age:

ASSESSOR'S REPORT

1. DOCUMENTS:
Report (training and experience):

.....
.....
.....
.....
.....
.....
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CPD:

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2. INTERVIEW (if applicable):

Relevant Professional Accountancy Experience (qualitative and quantitative):

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3. ASSESSOR'S RECOMMENDATION:

ACCEPT

REJECT

(i) If REJECT, candidate's weakness lies in the following:

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.....
.....

specify:

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.....
.....

Elaborate on reasons for REJECTION:

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.....
.....

Assessors:

Signature: Signature: Signature:

Name : Name : Name :

Annex VI

MONITORING COMMITTEE SUMMARY OF ASSESSMENT OF APPLICATION FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANTS REGISTRATION

Name of Applicant :

Qualification, and place and date obtained :

NAB Membership / Accountant Registration No. (Home Country) :

NAB Membership / Accountant Registration Date (Home Country) :

Certified Compliance with ASEAN Chartered Professional Accountant Criteria:

| | |
|--|--|
| Completed an accredited or recognised accountancy program, or assessed recognized Equivalent | |
| Been assessed within their own country as eligible for NAB or other recognised professional accountancy body membership | |
| Gained a minimum of not less than three (3) years cumulatively within the last five (5) year period of relevant practical experience | |
| Complied with the Continuing Professional Development policy of the Country of Origin | |
| Confirmed signature on statement of compliance with codes of ethics | |

Signed

.....

Officer Delegated
ASEAN Chartered Professional Accountant Monitoring Committee

Annex VII

APPOINTMENT OF ASSESSOR FOR ASEAN CPA

Ref. No:

Date:

.....
(Name of assessor appointed)

.....

(Address)

Tel. No. :

Dear Sir,

APPOINTMENT OF ASSESSOR FOR ASEAN CPA

Referring to the subject above, Accountancy Monitoring Committee Indonesia (AMCI) appoints you as the Principal Assessor to evaluate the application for ASEAN CPA.

.....
(Name of candidate)

1. Please inform Accountancy Monitoring Committee Indonesia (AMCI) within two weeks if you accept/ decline the appointment.
2. If you accept the appointment, please carry out the following:
 - (i) Nominate two assessors to assist you in the evaluation. The second and third assessors must be: (1) professional accountants holding a current and valid license/registration from the FPSC, CA certificate from IAI, CPA certificate from IAPI, or CPMA certificate from IAMI and (2) registered as Member of the respective NAB for at least the last five years.
 - (ii) Informed AMCI the name and address of the second and third assessors.
 - (iii) If you have any relationship, business or other dealings with the candidates or his Employer, please inform AMCI.

AMCI wish to thank you for the cooperation you have given.

Thank you.

Yours sincerely.

(.....)

Indonesia Monitoring Committee

P/s (Name and address of candidate)