MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA

NUMBER 25/PMK.01/2014

ON

STATE-REGISTERED ACCOUNTANT

BY THE GRACE OF ALMIGHTY GOD

MINISTER OF FINANCE REPUBLIC OF INDONESIA,

Consider:

a. whereas in accordance with the provisions of Article 3 section (4) of Law Number 34 Year 1954 on the Usage of Title “Akuntan” (“Accountant”), each of certified accountant shall be obliged to register his/ her name to be included in the State Register of which is held by the Ministry of Finance;

b. whereas in accordance with the provision of Article 6 Law Number 34 Year 1954 on the Usage of Title “Akuntan” (“Accountant”), it is assigned a Decree of the Minister of Finance Number 331/KMK.017/1999 on Administration of Accountant Registration in the State Register;

c. whereas provision in the Decree of the Minister of Finance Number 331/KMK.017/1999 Administration of Accountant Registration in the State Register, has not set regarding on the coaching the profession of accountant;

d. whereas In order to provide protection against the public interest, coaching for the profession of accountant and for encouraging the growth profession accountant in Indonesia to face the challenges of the profession in the Global competence, it is necessary to amend the Decree of Minister of Finance number 331/KMK.017/1999 on Administration of Accountant Registration in the State Register;

e. whereas based on considerations set forth in letter a, letter b, letter c and letter d, it is necessary to stipulate Regulation of the Minister of Finance on State-Registered Accountant;

In the view of:

1. Law Number 34/1954 on the Usage of Title of "Akuntan"
MINISTER OF FINANCE
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(Accountant) (State Gazette of the Republic of Indonesia Year 1954 Number 103, Supplement of the State Gazette of the Republic of Indonesia Number 705);

2. Law Number 20/2003 on National Education System (State Gazette of the Republic of Indonesia Year 2003 Number 78, Supplement of the State Gazette of the Republic of Indonesia Number 4301);

3. Law Number 12 Year 2012 on Higher Education (State Gazette of the Republic of Indonesia Year 2012 Number 158, Supplement of the State Gazette of the Republic of Indonesia Number 5336);

4. Presidential Regulation Number 24 Year 2010 on Position, Duty and Function of the State Ministry, as well as Organizational Structure, Duty and Function of the Echelon I of the State Ministry as it has been several times amended with the Presidential Decree Number 92 Year 2011 on the Second Amendment to Presidential Regulation no 24 year 2010 on the Status, Duties and Functions of the Ministry of State as well as Organizational Structure and the Function of Echelon I of the State Ministry (State Gazette of the Republic of Indonesia Year 2011 Number 142);

5. Regulation of the Minister of Finance Number 184/PMK.01/2010 on Organization and Working Procedure of the Ministry of Finance;

BE IT HEREBY RESOLVED:

To Stipulate: REGULATION OF THE MINISTER OF FINANCE ON STATE-REGISTERED ACCOUNTANT

CHAPTER I
GENERAL PROVISION

Article 1

Terminologies herein shall be defined as follow:

(1) Accountant shall be one who has been registered at the State
Registered of Accountant that is organized by Minister.

(2) Office of Accounting Service shall be business entity that has obtained license from the Minister to provide accounting service in addition to assurance service.

(3) State Register of Accountant shall be the list contains the number and name of the person who are entitled to hold the title of Accountant (Akuntan) in accordance with this Ministerial Regulation.

(4) Association of Accountant Profession shall be the national organization of the professional Accountant.

(5) Partner means an accountant or anyone who acts as the partner on the Office of Accounting Service in the form of business entity form of a civil partnership or firm.

(6) Minister shall be the minister who manages the governmental affairs in the field of finance.

(7) Accountant and Appraisal Service Coaching Center, hereinafter abbreviated as PPAJP, means the unit in the Ministry of Finance of which one of its tasks and functions is to perform a supervisory against Accountant.

CHAPTER II
STATE REGISTER OF ACCOUNTANT

Part First
General

Article 2

(1) In order to the administration order on the administration of the accountant registration, Minister organizes the State Register of Accountant.

(2) Implementation of the administration of the accountant registration, as set forth in section (1), shall be carried out by PPAJP.

(3) In order to be registered in the State Register of Accountant,
one should meet the requirements as follow:

a. graduated from the education of professional accounting or passed from the professional accountant certification examination;

b. experienced in accounting field; and

c. as the member of the Professional Accountant Association.

(4) Person who registered in State Register of Accountant shall be given a charter of the State Register of Accountant and entitled to obtain the title of *Akuntan* (Accountant).

(5) Title as set forth in section (4) shall be applied after the last name of the person who is registered in the State Register of Accountant by mentioning "Ak.".

(6) Charter of the State Register of Accountant, as set forth in section (4), constitutes the recognition to the person who has the competence and professionalism in the field of accounting by fulfilling the provision of this Ministerial Regulation;

(7) Charter of the State Register of Accountant shall be stipulate by the Head of PPAJP on behalf of the Minister;

(8) Person who has the title of *Akuntan* (Accountant) could perform the job associated to the accounting and or financial reporting;

(9) *Akuntan* (Accountant), as set forth in section (8) is not allowed to provide assurance services as set forth in Article 3 section (1) of Law No 5 Year 2011 on Public Accountant

(10) Any Accountant who reaches the provision, as set forth in section (9), which is providing assurance services, shall be subject to administrative sanctions;

**Part Second**

**Education of Professional Accounting**

**Article 3**

(1) Education of professional accounting, as set forth in Article 2 section (3) letter a, includes lecture and the professional
(2) Education of professional accounting, as set forth in section (1), shall be organized by:
   a. Association of Professional Accountant; or
   b. higher education in collaboration with the Association of Professional Accountant in accordance with the provision of legislation;

(3) In order to take the education of accounting profession, one should has at least Diploma IV (D-IV) or Bachelor Degree (S-1) held by the Indonesian higher education or overseas higher education which has been equalized by the authorized institution in accordance with the provision of in the field of education.

(4) Minister conducts supervisory for the implementation of Education of Professional Accounting as set forth in Article 2.

(5) Supervisory, as set forth in section (4), shall be conducted by PPAJP.

Part Third

Professional Accounting Certification Examination

Article 4

(1) Professional Accounting Certification examination, as set forth in Article 2 section (3) letter a and Article 3 section (1) shall be held by the Association of Professional Accountant;

(2) In order to take the Examination for Professional Accounting Certification, one should meet one of the following requirements;
   a. having at least Diploma (D-IV) or bachelor degree (S-1) in the field of accounting that is held by the Indonesian higher education or overseas higher education that has been equalized by the authorized institution in accordance with the provisions of legislation in the field of Education;
   b. magister (S-2) or doctoral (S-3) graduated that emphasizes the practices of accounting application from the Indonesian higher education or overseas higher education that has been equalized by the authorized
in accordance with the provisions of legislation in the field of education;

c. taking the professional accounting education; or

d. having a certificate of level 6 (six) accounting technician based on the framework of the Indonesian national qualification in accordance with the provision of the legislation;

Part Fourth
Experience on the Field of Accounting

Article 5

(1) Experience in the field of accounting, as set forth in Article 2 section (3) letter b, including:
   a. practice experience in field of accounting, including work whose main task is in the field of accounting; or
   b. experience as instructor in the field of accounting;

(2) Experience in the area of accounting, as set forth in section (1), shall be at least 3 (three) years of working of which is obtained within the last 7 (seven) years;

(3) It has been equalized having experience in the field of accounting for 1 (one) year for those who have completed the professional accounting education, magister (S-2), or Doctor (S-3) that emphasizes on the implementation of accounting practices

Part Fifth

Procedures for Application Submission

Article 6

(1) In order to be registered in the State Register of Accountant, one should propose written application to the Minister by completing the registration form and attaching the supporting documents;

(2) Registration form as set forth in section (1) shall be filled out in accordance with the format as attached in Appendix 1 of which is an integral part herein.
(3) Supporting documents, as set forth in section (1), consisting of:

a. copy of professional accountant certificate;
b. certificate or practice experience evidence in the field of accounting;
c. copy of valid membership card of the Association of Professional Accountant;
d. copy of identity card or other domicile evidence; and
e. 2 (two) pieces of color photograph sized 4 x 6 cm with white background;

Part Sixth
Foreign Citizen
Article 7

(1) Foreign citizen could propose to the Minister to be registered in State Register of Accountant if there has been an agreement of mutual recognition between the Government of Indonesia and the origin government of the foreign citizen in question.

(2) In order to be registered in State Register of Accountant, the foreign citizen, as set forth in section (1) should meet the following requirements;

a. having certificate of a professional accountant issued by 1. The association of accountant’s profession; 2. The professional association that has mutual recognition between such professional association and the association of professional accountant;
b. having domicile in the territory of the Republic of Indonesia;
c. under no absolution;
d. having knowledge in taxation and commercial law of Indonesia as indicated by passing material testing which is organized by the Association of professional accountant;
e. having Indonesian proficiency skill as indicated by passing material test as set forth at letter d in Bahasa Indonesia;
f. experienced in accounting practice, as set forth in Article 5;
g. physically and mentally healthy as certified by the doctor in Indonesia; and
h. Other provisions in accordance with the agreement of mutually recognition between government of Indonesia and the country of origin government of the foreign citizen in question.

Article 8

-7-
(1) In order to be registered in State Register of Accountant, foreign citizen should propose in written to the Minister by completing the registration form by attaching other supporting documents;

(2) Registration form as set forth in section (1), shall be completed in accordance with the format included in the Appendix III of which is an integral part herein.

(3) Supporting document, as set forth in section (1), consisting of;
   a. copy of professional accountant certificate;
   b. copy of limited stay visa or Permanent residence visa;
   c. statement letter being under no absolution;
   d. evidence of passing the material test examination of taxation and commercial law of Indonesia of which held by the association of professional accountant;
   e. statement letter on having experience in accounting practice;
   f. other required documents in accordance with the agreement of mutual recognition between government of Indonesia and the country of origin government of the foreign citizen in question;
   g. copy of valid membership card of the association of professional accountant or other membership evidence; and
   h. 2(two) copies of color photograph sized 4 x 6 cm with white background.

CHAPTER III
OFFICE OF ACCOUNTING SERVICE
Article 9

(1) Accountant could establish the office of accounting service.

(2) Office of accounting service provides accounting services such as bookkeeping, financial statement, management service, management accounting, management consulting services, tax services, the agreed procedural services for financial information and information technology system and services.

(3) Accounting service shall be prohibited to provide assurance services, as set forth in Article 3 section (1) Law Number 5 Year 2011 on Public Accountant.

(4) Office of Accounting service that breaches the regulation, as set forth in section (3), which is providing assurance service shall be subject to administrative sanction.
(5) Office of Accounting Service that provides taxation service shall comply with the provision of the legislation in the field of taxation.

Article 10

(1) Office of Accounting service shall be in the form of;
   a. individual business;
   b. civil partnership;
   c. firm;
   d. cooperative; or
   e. limited liability company;

2. Office of Accounting Service in the form of business other than as set forth in section (1), shall be subject to administrative sanction;

3. Office of Accounting Service, as set forth in section (1), shall be chaired by Indonesia citizen accountant;

4. Office of Accounting Service that breaches the provision as set forth in section (3), which is chaired by non-Indonesia citizen accountant shall be subject to administrative sanction;

5. In case chairman such Office of Accounting service passed away, resigns, or imposed to the revocation from the State Register of Accountant, such Office of Accounting Service shall be given a period of for at no longer than 6 (six) months to replace the chairman of the Office of Accounting Service;

6. Office of Accounting Service that breaches the provision as set forth in section (5) that is, does not replace the chairman of the Office of Accounting Service or replace the chairman of the Office of Accounting Service but exceeds the determined period, shall be subject to administrative sanction.

Article 11

(1) Office of Accounting Service in the form of individual business as set forth in Article 10 section (1) letter a, shall be established and managed by 1 (one) Accountant.

(2) Office of Accounting Service in the form of Individual business that breaches the provisions as set forth in section (1) that is, established and managed by more than one (10 accountants, shall be subject to administrative sanction;

(3) Office of Accounting Service in the form of civil partnership and
firm as set forth in Article 10 section (1) letter b and letter c, shall be established and managed by at least (2) Partners and at least ½ (one half) of all Partners are Accountant.

(4) In case there is Partner at the Office of Accounting Service who is foreign citizen as set forth in section (3), number of the Partner who is foreign citizen shall be no more than 1/5 (one fifth) of all Partners.

(5) Office of Accounting Service in the form of civil partnership or firm that reaches the provision as set forth in section (3) or section (4) that is:
   a. established and managed by 1 (one) Partner;
   b. Accountant who becomes the partner in the Office of Accounting Service is less than ½ (one half) of all Partners;
   c. The partner of foreign citizenship is more than 1/5 (one per five) of all partners,
   shall be subject to administrative sanction.

(6) Office of Accounting service in the form of cooperative business as set forth in Article 10 section (1) letter d, shall be established and managed in conditions that its president director shall be an accountant.

(7) Office of Accounting service in the form of cooperative business that reaches the provision as set forth in section (6), which is its president director of the Office Accounting Service is not an accountant, shall be subject to administrative sanction.

(8) Office of Accounting service in the form of limited liability company as set forth in Article 10 section (1) letter e, shall be established and managed with the condition as follow:
   a. Its president director is an Accountant; and
   b. company’s shares at least 51% (fifty percent ) shall be owned by the Indonesian citizen or Indonesian cooperation.

(9) Offices accounting service in the form of limited liability company that is established and managed by not complying with the provision, as set forth in section (8), shall be subject to administrative sanction.

Article 12

Office of Accounting Service could use the name of Accountant who constitutes as chairman and/or Partner at the Office of Accounting Service or using the other name;
   a. which is not contrary to the legislation, religious morality, morals, or public order;
   b. which has not been used by another Office of Accounting
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Service;
c. which has become public domain;

Article 13

(1) Minister grants the business license for the Office of Accounting Service.

(2) Business license for Office of Accounting Service, as set forth in section (1), shall be stipulated by the Decree of the Minister that is signed by the Head of PPAJP on behalf of the Minister.

(3) In order to obtain the business license, the Office of Accounting Service should meet the provisions as follow;

a. having location to run the business which is domiciled in the territory of the Republic of Indonesia;

b. having the Taxpayer Code Number (NPWP) in accordance with the provision of taxation;

c. having design of quality control system;

d. preparing letter of statement for the establishment of the Office of Accounting Service with adequate stamp duty for individual business, by including at least;
   1. name and address of the Accountant
   2. name and domicile of the Office of Accounting Service;
   and
   3. purpose and objective of the establishment of the Office of Accounting Service;

e. having deed of establishment that has been legalized by the notary for the Office of Accounting Service in the form of civil partnership, firm, cooperative and limited liability company as set forth in Article 10 section (1) letter b up to letter e;

f. completing the application form of the business license for Office Accounting Service off as listed in Appendix III of which is an integral part herein; and

g. preparing for the statement letter with adequate stamp duty of which contains the statement that the submitted required documents are correct in accordance with the format as contained in Appendix IV of which is an integral part herein;

(4) Application letter of as set forth in section (3) letter f shall be completed with other related supporting documents that includes;

a. copy of the certificate of State Register Accountant;

b. copy of the membership of the Association of Professional Accountant;
c. list of accountants for the Office of Accounting Service in the form of business other than individual business;
d. copy of taxpayer code number on behalf of Accountant for Office of Accounting Service in the form of individual business or on behalf of the name of the Office of Accounting Service in the form of business other than individual business;
e. letter of statement for the establishment of the Office of Accounting Service with adequate stamp duty for individual business;
f. deed of establishment that is legalized by the notary for the Office of Accounting Service in the form of business other than individual business;
g. quality control design of the Office of Accounting Service;
h. copy of identity card or other copy of domicile evidence of the Accountant;
i. evidence for the ownership or leasing office;
j. photo at front view and office room of the Office of Accounting Service;
k. letter of approval of all Partners of the Office of Accounting Service Office regarding on the appointment one of the Partners becomes the director in case the Office of Accounting Service is in the form of civil partnership or firm; and
l. structure of the official of the Office of Accounting Service that is in the form of cooperative or limited liability company.

CHAPTER IV
COACHING

Part First
General

(1) In order to improve the professionalism and encourage the compliance of the Accountant to the provisions of legislation, the Minister shall provide coaching for Accountant and the Office of Accounting service office.

(2) Implementation of the coaching as set forth in section (1) shall be conducted by PPAJP.

(3) In the implementation of the coaching as set forth in section (2), PPAJP could collaborate with the Association of Professional Accountant.
(4) Coaching as set forth in section (1) includes;

a. providing sustainable professional education, hereinafter referred to PPL;
b. formulation of the policy of which is required for the development of the professional accountant and the Office of Accounting Service;
c. supervisory on the compliance of the accountant and Office of Accounting Service to the provision of legislation;
d. conducting the other coaching associated with the development of Accountant and Office of Accounting Service;

Part Second
Obligation of Accountant and Office of Accounting Service

Article 15

(1) Accountant, as set forth in Article 2 section (8) shall be obliged;
   a. to maintain the competence through PPL and delivers the report of PPL Realization to the Association of Professional Accountant;
b. to be the member of the Association of Professional Accountant;
c. to comply with the ethic code;
d. to comply with the standards of the profession, issued by the Association of Professional Accountant; and
e. to submit the report to the Head of PPAJ in case there is the change of data, such as the change of residence address and/ or work place, for no longer 1 (one) month after the change of the data by attaching the form of accountant data change as listed in Appendix V of which is an integral part herein;

(2) Accountant who does not meet the obligation as set forth in section(1) shall be subject to administrative sanction.

(3) Office of Accounting Service as referred to in Article 9 shall be obliged to:
   a. have and implement the quality control system in accordance with the provisions as regulated by the Association of Professional Accountant;
b. install name and license number in front of the Office of Accounting Service;
c. submit the report to the Head of PPAJP in case there is the change data of the Office of Accounting Service, such as the change of office address and/ or the structure of official or the Partner, at no longer than 1 (one) month after the change of the data by attaching the data change form of the Office of Accounting Service as listed in Appendix VI of which is an integral part herein; and

d. submit an annual report of business activity at no longer than the end of March next year by completing the form of its annual report of business activity as listed in Appendix VII of which is herein.

(4) Office of Accounting Service that does not comply with the obligation as set forth in section (2) shall be subject to administrative sanction.

Part Third
Sustainable Professional Education
Article 16

(1) Sustainable professional education could be reached through the activity of PPL of which held by the Association of professional Accountant, of PPAJP, and/ or other party that is recognized by the Association of Professional Accountant and/ or PPAJP.

(2) Activity of PPL, as set forth in section (1) includes;

a. training, course, workshop, seminars, conferences, conventions, or symposiums;

b. graduate programs in the field of relevant study to the competency of accountant

c. PPL online program organized by the Association of the Professional Accountant;

d. writing articles, papers, or books with relevant material to the Accountant competence and published; and

e. professional research or study that is relevant to the fields of the Accountant competence.

(3) An accountants shall be obliged to take PPL at least 30 (thirty) Credit Unit of PPL, hereinafter referred to as SKP, every year.

(4) Sustainable professional education as set forth in section (3) at least includes the materials that relate to accounting, finance, and regulation
(1) In order to determine the person’s eligibility to be registered in the State Register of Accountant, Minister could ask for the consideration of the Expert Committee.

(2) Expert Committee as set forth in section (1) shall be the team established by Minister who manages the governmental affairs in the field of education based on the law No 34 Year 1954 on the Usage of Title of Akuntan ("Accountant").

(3) Minister could assign the other tasks associated with the professional accounting to the Expert Committee.

(4) Structure and procedure of the Expert Committee as set forth in section (1) shall be prepared by the Minister along with the Minister that manages the governmental affairs in the field of education.

(1) Accountant incorporates into the Association of the professional Accountant.

(2) Minister stipulates the only 1 (one) Association of Professional Accountant.

(3) Association of Professional Accountant, as set forth in section (2) should meet the criteria as follows;
   a. having legal entity in accordance with the provision of legislation.
   b. having representative offices and officials at least at 30 (thirty) provinces in Indonesia.
   c. having the articles of association.
   d. having the official structure that has been legalized by members meeting.
   e. having infrastructure and program to organize professional accountant certification examination as well as education and PPL for its members.
   f. have the ethics code and professional standards for its members; and
Article 19
In order to support the implementation of the State Register of Accountant, the Association of Professional Accountant shall be responsible to;

a. organize the professional accountant certification examination;
b. organize PPL;
c. prepare and stipulate the ethic code and standard of profession;
d. apply the discipline to all members.
e. issue the certificate of professional accountant that is granted to the person who has passed the examination of professional accountant and meets the requirements as determined by the Association of Professional Accountant; and
f. conduct the mutual recognition agreement for the equality with other accounting professional associations.

Article 20
(1) Association of Professional Accountant delivers the implementation plan of the professional accountant certification examination as set forth in Article 16 section (1) and PPL for the next 1 (one) year to PPAJ at no later than 30 November at every year.

(2) Association of Accountant’s profession submit the annual report on realization implementation of the professional accountant certification examination, as set forth in Article 4 section (1), the implementation of PPL, as set forth in Article 16 section (1) and number of SKP that is taken by the Accountant to PPAJP at least at the end of May of the next year.

Article 21
(1) Association of Professional Accountant recognizes the equality of the other member of the association of professional accountant.
(2) Recognition of equality, as set forth in section (1) shall be agreed in the mutual recognition agreement of equality.
(3) Mutual recognition agreement of equality, as set forth in section (2) shall be based on the principles of equal quality.
CHAPTER VII

PROCEDURE FOR THE ADMINISTRATIVE SANCTION

Article 22

1. Minister imposes administrative sanction to Accountant and Offices of Accounting Service for any violations against this Regulation.

2. Administrative sanction as set forth in section (1) shall be stipulated by the Head of PPAJP on behalf of the Minister.

Article 23

(1) Administrative sanctions, as set forth in Article 22, shall be in the form of:
   a. recommendation to perform certain obligation;
   b. warning;
   c. suspension; or
   d. revocation from the State Register of Accountant or revocation of the Office of Accounting Service business license.

(2) Administrative sanction in the form of recommendation to perform certain obligation and warning for Accountant and Office of Accounting Service, as referred to in Section (1) letter a and letter b and administrative sanction in the form of suspension and revocation from the State Register of Accountant as set forth in section (1) letter c and letter d shall be stipulated by the Head of PPAJP on behalf of the Minister.

(3) Administrative sanction in the form in suspension and revocation of business license of the Office of Accounting Service, as set forth in section (1) letter c and letter d shall be stipulated with the Decree of the Minister that is signed by the Head of PPAJP on behalf of the Minister.

(4) Minister could ask the consideration from the Association of Professional Accountant in the imposition of administrative sanction as set forth in section (1).

Article 24

(1) Accountant and / or Office of Accounting Service that commits the violation against the provision as set forth in Article 22 section (2) shall be subject to administrative sanction as set forth in Article 23 section (1) sequentially started from the
recommendation to perform certain obligations to the revocation from the State Register of Accountant or revocation of the business license for Office of Accounting Service.

(2) Administrative sanction, as set forth in Article 23 section (1) letter a, letter b, and letter c, shall be imposed for no more than 3 (three) times within the maximum period of 36 (thirty six) months.

(3) Accountant and / or Office of Accounting Service that has been imposed to the same administrative sanctions for 3 (three) times, as set forth in section (2), shall be subject to the subsequent administrative sanction if it is found committing the next violation.

(4) Minister imposes administrative sanction as set forth in Article 23 section (1) letter d to the Accountant and / or Office of Accounting Service in case the Association of the Professional Accountant revokes the certificate of Professional Accountant.

(5) Minister imposes the administrative sanction as set forth in Article 23 section (1) letter d to the Accountant and/ or Office of Accounting Service in case they commit the violation against the provision in Article 2 section (9) and Article 9 section (3).

CHAPTER VIII
REPORT

Article 25

(1) Head of PPAJP delivers periodic report to the Minister through the Secretariat General related to the implementation of the State Register of professional accountant education, the supervisory on the implementation of accounting education, provision of the business license for the Office of Accounting Service, coaching toward the Accountant and the Office of Accounting Service, and the imposition of administrative sanction.

(2) Periodic report, as set forth in section (1), consisting of;
   a. report of semester 1(one) that is delivered at no longer than the end of August of the current year; and
   b. report of semester 2 (two) that is delivered at no longer than the end of February of the following year.

CHAPTER IX
TRANSITIONAL PROVISIONS
When this Ministerial Regulation comes into effect:

a. Accountant that has been registered in State Register prior this Ministerial regulation is issued shall be obliged to re-register to the Minister within the period of 3 (three) years since the promulgation of this Ministerial Regulation, through the Association of Professional Accountant by submitting documents as follows;

1. copy the charter of State Register of Accountant or certificate certifies that the Accountant has been registered in the State Register of Accountant;
2. copy of valid membership of Association of the Professional accountant or any other membership evidence;
3. 2 (Two) color photograph with the size 4x6 cm with white background; and
4. re-registration form as provided in appendix VIII of which is an integral part herein.

b. Accountant who does not carry out re-registration, as set forth in letter a, as result the charter of State Register of Accountant shall be revoked and stated as null and void and shall be stated as not registered in the State Register of Accountant.

c. Student who are taking the accounting profession education in higher education and complete his/ her education up to 31 December 2014, could directly apply to the State Register of Accountant by submitting the following documents;

1. copy of graduation evidence of the professional accounting education of which is legalized by provider of the professional accounting education;
2. copy of valid membership of Association of the Professional Accountant and or any other membership evidence;
3. 2 (two) color photograph size 4x6 cm with white background; and
4. registration form to the State Register of Accountant as provided in the Appendix IX of which is an integral part herein.

d. Diploma IV (D-IV) graduated of the State Accounting School (STAN) or bachelor degree(S-1) in accounting of the State higher education who have graduated before 31 August 2004 and entitled to be registered in the State Register of Accountants, could directly register in the State Register of Accountants up to 31 December 2014 by submitting the following documents;
1. copy of Diploma IV certificate (D-IV STAN) or Bachelor (S-I) in accounting of which have been legalized by the issuer higher education in question;
2. copy of valid membership of Association of the Professional Accountant and or any other membership evidence;
3. 2 (two) color photograph size 4x6 cm with white background; and
4. registration form on the State Register of Accountant as provided in the Appendix IX of which is an integral part herein.

e. business entity that provides accounting services other than assurance service that has been exist, it is granted the period of 2 (two) years to adjust and obtain the license in accordance with this Minister regulation.

CHAPTER X
CLOSING PROVISION

Article 27

When this Regulation come into effect, the Decree of the Minister of Finance Number 331 / KMK. 017/ 1999 on the Implementation of the State Register of Accountant shall e revoked and stated as null and void.

Article 28

The regulation shall come into force on the date of the promulgation.
For public cognizance, it is ordered to promulgate this Ministerial Regulation by placing in the State Gazette of the Republic of Indonesia.

Stipulated in Jakarta,
On February 3, 2014
MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA

Signed,
MUHAMMAD CHATIB BASRI
Promulgated in Jakarta
On February 4, 2014

MINISTER OF JUSTICE AND HUMAN RIGHTS
REPUBLIC OF INDONESIA,
Signed

AMIR SYAMSUDIN
REPUBLIC OF INDONESIA’S GAZETTE NUMBER 164 YEAR 2014

APPENDIX
Subject: Application for registration on state register of accountant

Minister of Finance of the Republic of Indonesia
u.p Head of Accountant and Appraisal Service Coaching Center
Jl. Dr. Wahidin no. 1 Jakarta Pusat 10710

Dear Sir,

In connection with the above matters, hereby we submit an application to be registered in the State Register of Accountant, by delivering registration forms and supporting documents as follows:

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<td>2. Sex</td>
<td>:</td>
</tr>
<tr>
<td>3. Place and date of birth</td>
<td>:</td>
</tr>
<tr>
<td>Place</td>
<td>:</td>
</tr>
<tr>
<td>Date</td>
<td>: Date</td>
</tr>
<tr>
<td>4. Residence address</td>
<td>:</td>
</tr>
<tr>
<td>RT/RW</td>
<td>: /</td>
</tr>
<tr>
<td>Kelurahan</td>
<td>:</td>
</tr>
<tr>
<td>Kecamatan</td>
<td>:</td>
</tr>
<tr>
<td>City / Regency</td>
<td>:</td>
</tr>
<tr>
<td>Province</td>
<td>[ ]</td>
</tr>
<tr>
<td>Zip Code</td>
<td>[ ]</td>
</tr>
<tr>
<td>Phone</td>
<td>[ ] - [ ]</td>
</tr>
<tr>
<td>Cellular</td>
<td>[ ] - [ ]</td>
</tr>
<tr>
<td>Fax</td>
<td>[ ] - [ ]</td>
</tr>
<tr>
<td>Email</td>
<td>[ ]</td>
</tr>
</tbody>
</table>

5. ID Card Number : [ ] - [ ] - [ ] - [ ] - [ ] - [ ]

6. Taxpayer Identification Number : [ ] - [ ] - [ ] - [ ] - [ ] - [ ]

7. Education

*Filled with education levels of S1/D-IV until last education*

<table>
<thead>
<tr>
<th>Education/University</th>
<th>Majors</th>
<th>City</th>
<th>Certificate Number</th>
<th>Certificate Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>[ ] D-IV / S1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>...... (name of university)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>[ ] PPAk</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>...... (name of university)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>[ ] S2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>...... (name of university)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>[ ] S3</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>...... (name of university)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*For foreign graduates shall be attached with letter of equivalency from Kemendikbud*

8. Accounting Technician Certification : Number

(Level 6)

(filled for those who have this kind of certificate)

<table>
<thead>
<tr>
<th>Date</th>
<th>Month</th>
<th>Year</th>
</tr>
</thead>
</table>

9. Professional Accountant Certification : Number

(Indonesian CA)

<table>
<thead>
<tr>
<th>Date</th>
<th>Month</th>
<th>Year</th>
</tr>
</thead>
</table>

10. Working experience related with accounting

<table>
<thead>
<tr>
<th>No</th>
<th>Institutions</th>
<th>Service Duration</th>
<th>Working period</th>
<th>Position</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>Month</th>
<th>Year</th>
</tr>
</thead>
</table>

11. Submission of charter

a. sent to (address*) [ ]

Filled with an address if it is different with residence address

b. taken personally [ ]

* for charter sent to an address, there is a risk that the charter was not delivered due to a mistake by delivery service company

** charter taken no longer than 6 months after the date of submission of application
12 Supporting documents attached**: 
   a. copy of Professional Accountant certificate (Indonesian CA) 
   b. copy of Accountant Profession Association member card that still valid or other membership evidence 
   c. copy of ID card or other proof of domicile 
   d. other certificate or proof of experience in the field of accounting 
   e. copy of education certificate legalized in accordance with number 7 
   f. 2 (two) recent photograph sized 4 x 6 with white background 
   ** filled with (✓) sign

........................................................., ........................................
 Applicant

(Full name)

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA

Signed

MUHAMAD CHATIB BASRI

The copy is in accordance with the original
HEAD OF GENERAL BUREAU
u.b.
HEAD OF MINISTRY ADMINISTRATION SECTION
Signed and stamped.
GIARTO
NIP 195904201984021001
Subject: Application for registration on state register of accountant

The Minister of Finance
of the Republic of Indonesia
u.p
Head of Accountant and Appraisal Service Coaching Center
Jl. Dr. Wahidin no. 1 Jakarta Pusat 10710

Dear Sir,

In connection with the above matters, hereby we submit an application to be listed in the State Register of Accountant, by delivering registration forms and supporting documents as follows:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Name</td>
<td>:</td>
</tr>
<tr>
<td></td>
<td>Initial Title</td>
</tr>
<tr>
<td></td>
<td>Last Title</td>
</tr>
<tr>
<td>2. Sex</td>
<td>:</td>
</tr>
<tr>
<td>3. Place and date of birth</td>
<td>:</td>
</tr>
<tr>
<td></td>
<td>Place</td>
</tr>
<tr>
<td></td>
<td>Date</td>
</tr>
<tr>
<td>4. Residence address</td>
<td>:</td>
</tr>
<tr>
<td></td>
<td>RT/RW</td>
</tr>
<tr>
<td></td>
<td>Kelurahan</td>
</tr>
<tr>
<td>Kecamatan</td>
<td></td>
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<tr>
<td>City / Regency</td>
<td></td>
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<tr>
<td>Province</td>
<td></td>
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<tr>
<td>Zip Code</td>
<td></td>
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<tr>
<td>Phone</td>
<td></td>
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<tr>
<td>Cellular</td>
<td></td>
</tr>
<tr>
<td>Fax</td>
<td></td>
</tr>
<tr>
<td>Email</td>
<td></td>
</tr>
</tbody>
</table>

5. KITAS / KITAP Number : [ ]

6. Taxpayer Identification Number : [ ]

7. Professional Accountant Certification Number:  
   Date: [ ] [ ] [ ] [ ]

8. Professional associations membership

<table>
<thead>
<tr>
<th>No</th>
<th>Name of Professional associations</th>
<th>Country of Origin</th>
<th>Membership Expiration</th>
<th>Position</th>
</tr>
</thead>
</table>

   ....... Year  
   ....... To .......  

9. Mutual recognition agreement
   a. international  
   Yes [ ] No [ ]  
   b. inter-association  
   Yes [ ] No [ ]  

10. Submission of charter
    a. sent to (address*)  
    b. taken personally  
    * for charter sent to an address, there is a risk that the charter was not delivered due to a mistake by delivery service company  
    ** charter taken no longer than 6 months after the date of submission of application  

11. Supporting documents attached herein**:  
    a. copy of Professional Accountant certificate  
    b. copy of KITAS / KITAP  
    c. statement letter of not in remission  
    d. proof of pass on test materials of Indonesia taxation and commercial law held by Accountant Profession Association  
    e. certificate or other proof of experience of practice in the field of accounting  
    f. copy of Accountant Profession Association member card that still valid or other membership evidence  
    g. 2 (two) recent photograph sized 4 x 6 with white background  
    ** marked with (✓) sign
THE MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA
-2-

.................................................., ..........................
Applicant

(Full name)

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA
Signed

MUHAMAD CHATIB BASRI

The copy is in accordance
with the original
HEAD OF GENERAL BUREAU
u.b.
HEAD OF MINISTRY ADMINISTRATION SECTION
Signed and stamped.
GIARTO
NIP 195904201984021001
Subject: Application for business license of Accounting Service Office

The Minister of Finance of the Republic of Indonesia
u.p Head of Accountant and Appraisal Service Coaching Center
Jl. Dr. Wahidin no. 1 Jakarta Pusat 10710

Dear Sir,

In connection with the above matters, hereby we submit an application for business license of Accounting Service Office, by delivering application forms for business license and supporting documents as follows:

**Information of the Leader of Accounting Service Office**

1. Name: 

2. No. of State Register of Accountant: 

**Information of Office of Accounting Service (KJA)**

3. Name of KJA: 

4. KJA Address: 

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>RT/RW</td>
<td>/</td>
</tr>
<tr>
<td>Kelurahan</td>
<td></td>
</tr>
<tr>
<td>Kecamatan</td>
<td></td>
</tr>
<tr>
<td>City / Regency</td>
<td>Province</td>
</tr>
<tr>
<td>---------------</td>
<td>----------</td>
</tr>
</tbody>
</table>

5. **Business entity form**

- [ ] Individual
- [ ] Civil partnership
- [ ] Firm
- [ ] Cooperative
- [ ] Limited Liability company

6. **Deed of Establishment**

<table>
<thead>
<tr>
<th>Number</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- [ ] Self ownership
- [ ] Rent
- [ ] Other

7. **Notary Name**

<table>
<thead>
<tr>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

8. **Taxpayer Identification Number**

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th>-</th>
<th>-</th>
<th>-</th>
</tr>
</thead>
</table>

9. **Office building status**

- [ ] Self ownership
- [ ] Rent
- [ ] Other

10. **Information of KJA Professional Staff**

- [ ] Accountant
- [ ] Non Accountant

11. **Supporting documents attached herein**: 

   a. copy of Charter of State Register of Accountant
   b. copy of proof of Accountant Profession Association membership
   c. List of registered Accountant for Accounting Service Office other than individual business
   d. copy of Tax Identification Number (TIN) on behalf of Accountant for Accounting Service Office other than individual business or on behalf of Accounting Service Office for other than individual business
   e. statement letter of establishment of Accounting Service Office with duly stamped For individual business
   f. deed of establishment validated by notary for Accounting Service Office
   g. design of Quality Control System (SPM/QCM) of Accounting Service Office
   h. copy of proof of domicile of State Registered Accountant
   i. proof of ownership or rent of office
j. front view photo and room of Accounting Service Office

k. latter of approval of all Accounting Service Office partner on the appointment of one of the partner to be the leader in terms of the Accounting Service Office in the form of civil partnership or a firm.
** marked with (✔) sign

State Registered Accountant

(Full name)
Register Number
Partner List (For Office of Accounting Service in the form of civil partnership business entity)

<table>
<thead>
<tr>
<th>No.</th>
<th>Name of Partners</th>
<th>Register number</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>partner leader</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>accountant partner</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>C</td>
<td>non accountant partner</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3</td>
</tr>
</tbody>
</table>
Structure of the official (For the Office of Accounting Service That Is in the Form of Cooperative or Limited Liability Company)

<table>
<thead>
<tr>
<th>No.</th>
<th>Name of Official</th>
<th>Position</th>
<th>Number of State Register of Accountant</th>
</tr>
</thead>
</table>

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA

Signed

MUHAMAD CHATIB BASRI

The copy is in accordance with the original
HEAD OF GENERAL BUREAU
u.b.
HEAD OF MINISTRY ADMINISTRATION SECTION
Signed and stamped.
GIARTO
NIP 195904201984021001
THE MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

FORMAT OF STATEMENT LETTER

STATEMENT LETTER

Number: .................................

I, the undersigned:

Name : ..............................................
Number of Register of Accountant : ..............................
Address : ..............................................

......................................................

hereby I declare that actually, the data we have attached in the application form of the business license for Office Accounting Service is true.

Thus the statement letter is made truthfully to be used as appropriate. If in the future the statement found not true, I am willing to take responsibility for all consequences arise in accordance with the regulations in applicable legislation.

........................, .........................
person who makes the statement,

......................................................

Stamp Duty
IDR 6000,-

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA

Signed

MUHAMAD CHATIB BASRI

The copy is in accordance with the original
HEAD OF GENERAL BUREAU
u.b.
HEAD OF MINISTRY ADMINISTRATION SECTION
Signed and stamped.
GIARTO
NIP 195904201984021001
Subject : Data change notification

The Minister of Finance of the Republic of Indonesia
Through the Head of Accountant and Appraisal Service Coaching Center
Djuanda Building II, 19th Floor
Jl. Dr. Wahidin no. 1, Jakarta Pusat 10710

Dear Sir,

In connection with the above mentioned matters, hereby we submit the notification of Office of Accounting Service data change, by delivering form of data change and supporting documents as follows:

<table>
<thead>
<tr>
<th>Accountant Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Name                :</td>
</tr>
<tr>
<td>2. Register Number     :</td>
</tr>
<tr>
<td>Date</td>
</tr>
<tr>
<td>Date</td>
</tr>
<tr>
<td>Month</td>
</tr>
<tr>
<td>Year</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Existing changes*</th>
</tr>
</thead>
<tbody>
<tr>
<td>3. Accountant Address changes :</td>
</tr>
<tr>
<td>Address (previous) :</td>
</tr>
<tr>
<td>RT/RW              :</td>
</tr>
<tr>
<td>Kelurahan          :</td>
</tr>
<tr>
<td>Kecamatan          :</td>
</tr>
</tbody>
</table>
3. **Accountant occupation changes**

   **Occupation (previous)**

   **Address (previous)**

<table>
<thead>
<tr>
<th>City / Regency</th>
<th>Province</th>
<th>Zip Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

   | RT/RW / Kelurahan |
   | Kelurahan Kecamatan |
   | City / Regency Province |
   | Zip Code |
   | Phone |
   | Fax |

   **Occupation (new)**

   **Address (new)**
<table>
<thead>
<tr>
<th>RT/RW</th>
<th>/</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kelurahan</td>
<td></td>
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<tr>
<td>Kecamatan</td>
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<td>City / Regency</td>
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<td>Province</td>
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<tr>
<td>Zip Code</td>
<td></td>
</tr>
<tr>
<td>Phone</td>
<td>-</td>
</tr>
<tr>
<td>Fax</td>
<td>-</td>
</tr>
</tbody>
</table>

Accountant

Signature

Name

Reg. Number

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA

Signed

MUHAMAD CHATIB BASRI

The copy is in accordance with the original
HEAD OF GENERAL BUREAU
u.b.
HEAD OF MINISTRY ADMINISTRATION SECTION
Signed and stamped.
GIARTO
NIP 195904201984021001
Subject: Data change notification

The Minister of Finance of the Republic of Indonesia
u.p the Head of Accountant and Appraisal Service Coaching Center
Djuanda Building II, 19th Floor
Jl. Dr. Wahidin no. 1, Jakarta Pusat 10710
Dear Sir,

In connection with the above mentioned matters, hereby we submit the notification of Office of Accounting Service data change, by delivering form of data change and supporting documents as follows:

NOTIFICATION OF CHANGES:

I. KJA Address
II. KJA Partner Composition
III. KJA Leader

Accounting Service Office (KJA) Information

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Name:</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Business permit: Number: KEP -</td>
</tr>
<tr>
<td></td>
<td>Date: Date</td>
</tr>
</tbody>
</table>

Existing changes: ___
3. **KJA Address changes**

   **Address (previous)**:
   - RT/RW: □
   - Kelurahan: □
   - Kecamatan: □
   - City / Regency: □
   - Province: □
   - Zip Code: □
   - Phone: □ - □
   - Fax: □ - □

   **Address (new)**:
   - RT/RW: □
   - Kelurahan: □
   - Kecamatan: □
   - City / Regency: □
   - Province: □
   - Zip Code: □
   - Phone: □ - □
   - Fax: □ - □

**Documents attached:**
- Copy of office ownership or rent □

4. **KJA Partner composition**

   **KJA Allies number (previous)**: □ Accountant
   □ Non Accountant

   **KJA Allies number**: □ Accountant
   □ Non Accountant

   Partner list attachment shall completely be filled

   **Documents attached**:
   - Copy of agreement validated by notary □
   - Copy of Accountant Register Charter □
c. resignation letter of KJA for resigned partner

<table>
<thead>
<tr>
<th>5</th>
<th>KJA Leader</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>KJA Leader Name (previous)</td>
<td>:</td>
<td></td>
</tr>
<tr>
<td>Accountant Register Number</td>
<td>: Number:</td>
<td></td>
</tr>
<tr>
<td>Date:</td>
<td>Date</td>
<td>Month</td>
</tr>
<tr>
<td>KJA Leader Name (new)</td>
<td>:</td>
<td></td>
</tr>
<tr>
<td>Accountant Register Number</td>
<td>: Number:</td>
<td></td>
</tr>
<tr>
<td>Date:</td>
<td>Date</td>
<td>Month</td>
</tr>
</tbody>
</table>

Documents attached
Letter of approval of all partner about the partner leader changes

KJA Leader
Signature
Name
Reg. Number

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA

Signed

MUHAMAD CHATIB BASRI

The copy is in accordance with the original
HEAD OF GENERAL BUREAU
u.b.
HEAD OF MINISTRY ADMINISTRATION SECTION
Signed and stamped.
GIARTO
NIP 195904201984021001
**THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA**

**SECRETARY GENERAL OF ACCOUNTANT AND APPRAISAL SERVICE COACHING CENTER**

**BUSINESS ACTIVITY REPORT**

**KJA OF ..................**

**CALENDAR YEAR OF ...............**

---

<table>
<thead>
<tr>
<th>Accounting Service Office (KJA)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Name</td>
</tr>
<tr>
<td>2. Form of Business</td>
</tr>
<tr>
<td>3. Office Address</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>RT / RW</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kelurahan</td>
</tr>
<tr>
<td>Kecamatan</td>
</tr>
<tr>
<td>City / Regency</td>
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<td>Province</td>
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<td>Zip code</td>
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<table>
<thead>
<tr>
<th>Phone</th>
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<tbody>
<tr>
<td>Fax</td>
</tr>
<tr>
<td>Email</td>
</tr>
<tr>
<td>Website</td>
</tr>
</tbody>
</table>

| 4. KJA Business permit          |
| Number                          |
| KEP                             |
| Date                            |

---

**APPENDIX VII**

THE REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA

NUMBER 25/PMK.01/2014

CONCERNING STATE-REGISTERED ACCOUNTANT
<table>
<thead>
<tr>
<th></th>
<th>5 TIN of KJA</th>
<th>6 Status of Office</th>
<th>7 Deed of Establishment</th>
<th>8 KJA Leader</th>
<th>9 Number of Official / Partner</th>
<th>10 Agreement Deed</th>
<th>11 KJA Client number</th>
<th>12 Client number according Ownership</th>
<th>13 Client Number Go Public</th>
<th>14 Client Number According Service Given by KJA</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Private</td>
<td></td>
<td>Bookkeeping</td>
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<td></td>
<td>:</td>
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<td></td>
<td></td>
<td>State Owned Enterprise</td>
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<td>Local Government Enterprise</td>
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<td>Government Project</td>
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<td>Cooperative</td>
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Leader / Partners Leader
KJA of ..........................

(name)

Reg. Number
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LIST OF PARTNER / OFICIALS OF KJA OF ..................................
CALENDAR YEAR OF ...........
THE MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

LIST OF MANPOWER OF  
KJA OF .............................

CALENDAR YEAR OF ........

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THE MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

LIST OF FOREIGN WORKER

KJA OF ..................

CALENDAR YEAR ..................

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THE MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

-6-

LIST OF CLIENT OF ACCOUNTING SERVICE
KJA OF ............................
CALENDAR YEAR OF ...........

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MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA

Signed

MUHAMAD CHATIB BASRI

The copy is in accordance
with the original
HEAD OF GENERAL BUREAU
u.b.
HEAD OF MINISTRY ADMINISTRATION SECTION
Signed and stamped.
GIARTO
NIP 195904201984021001
Subject: Application of re-registration in State Register of Accountant

The Minister of Finance of the Republic of Indonesia
u.p the Head of Accountant and Appraisal Service Coaching Center
Djuanda Building II, 19th Floor
Jl. Dr. Wahidin no. 1, Jakarta Pusat 10710

Dear Sir,

In connection with the above mentioned matters, hereby we apply for re-registration in the State Register of Accountant, by submitting form of re-registration and supporting documents as follows:

1. Name
   Initial Title
   Last Title

2. Sex
   : [ ] M  [ ] F

3. Place and date of birth
   Place
   Date
   Date   Month   Year

4. Residence address
   : 
   RT/RW   /   

THE MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA
SECRETARY GENERAL OF
ACCOUNTANT AND APPRAISAL SERVICE COACHING CENTER
5. **ID Card Number**
   : [ ]

6. **Taxpayer Identification Number**
   : [ ] - [ ] - [ ] - [ ] - [ ] - [ ]

7. **Accountant Register Number**
   : [ ]

8. **Education**
   
   *Filled with education levels of S1/D-IV until last education*

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*For foreign graduates shall be attached with letter of equivalency from Kemendikbud*
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10 **Supporting documents attached herein**:  
   a. copy of Charter of State Register of Accountant or copy of certificate registered in State Register of Accountant
   b. copy of Accountant Profession Association membership card that still valid or other proof of membership
   c. 2 (two) latest photograph with white background sized 4 x 6

-----------------------------
Applicant

(full name)

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA

Signed

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In connection with the above mentioned matters, hereby we apply for registration in the State Register of Accountant, by submitting form of registration application and supporting documents as follows:

1. Name : 
   Initial Title : 
   Last Title : 
2. Sex : [ ] M [ ] F
3. Place and date of birth : 
   Place : 
   Date : [ ] [ ] [ ] [ ] [ ] [ ] Date Month Year
4. Residence address : 

THE MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA
SECRETARY GENERAL OF
Accountant and Appraisal Service Coaching Center
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5. ID Card Number :   
6. Taxpayer Identification Number :   

7. Education

**A  Bachelor Degree (S1)**
- Name of University :   
- Faculty / Majors :   
- Certificate Number :   
- Certificate Date : <Date> <Month> <Year>

**B  Accountant Profession Education**
- Name of University :   
- Certificate Number :   
- Certificate Date : <Date> <Month> <Year>
8 Working experience related with accounting

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c. 2 (two) latest photograph with white background sized 4 x 6

** filled with ( \ ) sign

……………………………, ………………………

Applicant

(full name)

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA

Signed

MUHAMAD CHATIB BASRI

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