

IKATAN AKUNTAN INDONESIA Institute of Indonesia Chartered Accountants

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This is to certify that

## **AGUS IWAN KESUMA**

Ratan Akuntan as Participant in

## Accountant in Business:

Role of Finance Leader in Advocating Sustainability

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

Jakarta, September 01st 2022

Elly Zarni Husin, Ak., CA., FCMA., CGMA

Executive Director

No. e-5333 PPL/IAI/2022