

Response to the IFAC Part 2, SMO Self-Assessment Questionnaire

Member Name: Indonesian Institute of Accountants or Ikatan Akuntan Indonesia (IAI)

Country: Indonesia

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| IFAC Part 2 SMO Self-Assessment | | | |
| 1. | SMO 1 | | |
| 1.1. | Quality Assurance Program | | |
| 1.1.1. | <i>Quality Assurance Review Program</i> In your jurisdiction is there a mandatory quality assurance review program in place for members of your organization performing audits of financial statements of listed companies? | 1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No | |
| 1.2. | Responsibility for Quality Assurance - Overview | | |
| 1.2.1. | <i>Responsibility for Quality Assurance</i> Within your jurisdiction, is your organization responsible for monitoring the quality of the work of your members performing audits of financial statements? Select the answer option that is most appropriate. | 1 <input checked="" type="radio"/> Yes - for all audits of financial statements 2 <input type="radio"/> Yes - for all audits except | |

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| | | <p>those of listed entities</p> <p>3○ Our organization shares responsibility for the quality assurance program with another body</p> <p>4○ No, responsibility for quality assurance for all audits rests with another body</p> <p>5○ Other (please describe)</p> <p>6○ Not applicable - no members of our organization perform audits of listed entities</p> | |
| 1.2.6. | <p><i>Quality Assurance (Member Body) All Audits - Scope</i></p> <p>What types of engagements are included in the scope of the quality assurance review program? Select all the answer options that are appropriate.</p> | <p>1☑ Financial statement audit - listed entities (minimum requirement)</p> <p>2☑ Financial statement audit - audit of other than listed entities</p> <p>3☑ Other services (e.g., review, compilation)</p> <p>4☐ Insolvency</p> <p>5☐ Other (please specify)</p> | |
| 1.4. | Member - Benchmarking | | |
| 1.4.1. | Quality Control Standards and Guidance | | |
| 1.4.1.1. | <p><i>Quality Control Standards</i></p> <p>Has your organization established and published quality control standards requiring</p> | 1⊙ Yes | |

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| | firms to implement a system of quality control in accordance with International Standard on Quality Control 1? | 2○ No | |
| 1.4.1.3. | <i>Quality Control Standards - Name</i> State the name of the relevant quality control standards. | Indonesian Quality Review Standards- Standar Pengendalian Mutu 100, 200, 300 | |
| 1.4.1.4. | <i>Other Quality Control Guidance</i> Has your organization established and published other quality control guidance to assist your members to understand the objectives of quality control and to implement and maintain appropriate systems of quality control? | 1⊙ Yes 2○ No | |
| 1.4.1.5. | <i>Other Quality Control Guidance - Name</i> State the name of the other quality control guidance. | Quality Review Manual and Checklist Review | |
| 1.4.2. | Design of the Quality Assurance Review Program | | |
| 1.4.2.1. | <i>Subject of the QA Review Program</i> Who is the subject of the quality assurance review program? | 1☑ Audit firm 2☑ Partner | |
| 1.4.2.2. | <i>Audit Firm</i> As the audit firm is the subject of the quality | 1⊙ Yes | |

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| | <p>assurance review program, the quality assurance program should be designed, as required by SMO 1, to obtain reasonable assurance that:</p> <ul style="list-style-type: none"> - The firm has an adequate system of quality control relating to audits of financial statements of listed entities (and of other entities or engagements that are also included in the scope of the review). - The firm complies with that system. - The firm and engagement teams have adhered to professional standards and regulatory and legal requirements in performing audits of financial statements selected for review. <p>Does the quality assurance program contain all three of these elements?</p> | <p>2 <input type="radio"/> No</p> | |
| 1.4.2.3. | <p><i>Partner</i></p> <p>As a partner is the subject of the quality assurance review program, the quality assurance program should be designed, as required by SMO1, to obtain reasonable assurance that:</p> <ul style="list-style-type: none"> - The partner is subject to an adequate system of quality control relating to audits of financial statements of listed entities (and | <p>1 <input checked="" type="radio"/> Yes</p> | |

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| | <p>of other entities or engagements that are included within the scope of the review).</p> <ul style="list-style-type: none"> - The partner complies with that system. - The partner has adhered to professional standards and regulatory and legal requirements in performing audits of financial statements selected for review. <p>Does the quality assurance review program contain all three of these elements?</p> | <p>2 <input type="radio"/> No</p> | |
| 1.4.2.5. | <p><i>Publication of Scope</i> Does your organization publish a description of the scope and design of its quality assurance review program?</p> | <p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p> | |
| 1.4.2.7. | <p><i>Name of Documents</i> Please name the published document(s) that describe the scope and design of the quality assurance review program.</p> | <p>Quality Review Checklist</p> | |
| 1.4.2.8. | <p><i>Location of Documents</i> Please indicate where the document(s) that include details on the scope and design of the quality assurance program can be located (e.g., provide internet address or indicate that documents are available from your organization).</p> | <p>www.akuntanpublik.org</p> | |

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| 1.4.3. | Review Cycle | | |
| 1.4.3.1. | <i>Selection Approach</i> Please select the approach used to select subjects for quality assurance review. Select all the answer options that are appropriate. | 1 <input checked="" type="checkbox"/> Cycle approach 2 <input checked="" type="checkbox"/> Risk-based approach | |
| 1.4.3.2. | <i>Cycle Approach - Firm</i> As the audit firm is the subject of the review, please indicate the maximum number of years in the review cycle: | 1 <input type="radio"/> 1 year 2 <input type="radio"/> 2 years 3 <input type="radio"/> 3 years 4 <input checked="" type="radio"/> 4 years 5 <input type="radio"/> 5 years 6 <input type="radio"/> 6 or more years | |
| 1.4.3.3. | <i>Cycle Approach - Partner</i> As the partner is the subject of the review, please indicate the maximum number of years in the review cycle: | 1 <input type="radio"/> 1 year 2 <input type="radio"/> 2 years 3 <input type="radio"/> 3 years 4 <input checked="" type="radio"/> 4 years 5 <input type="radio"/> 5 years 6 <input type="radio"/> 6 years | |

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| | | 7○ 7 years 8○ 8 years 9○ 9 or more years | |
| 1.4.3.4. | <i>Cycle Greater Than Three Years</i> As the review cycle is more than the three year cycle recommended by SMO1, please provide an explanation for adopting a longer cycle. | Lack of reviewer personnel and budget | |
| 1.4.3.5. | <i>Cycle - Partner</i> Please describe how your organization evaluates the quality and effectiveness of the internal inspection program of a partner's firm when determining the cycle for review. | Inspection is one of the quality variables that we valued and could be can concluded after reviewer finalized the review. Conclusion of this subject is one of the considerations for decision determining review cycle. | |
| 1.4.3.6. | <i>Risk-based Approach</i> Please indicate the risk factors used to determine which firms or partners are reviewed. Select all the answer options that are appropriate. | 1☑ Number of listed entity 2☑ Number of entities considered to be of public interest 3☑ Past results of quality assurance reviews 4☑ Failure to meet Continuing Professional Development requirements | complaints from user clients |

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| | | 5 <input type="checkbox"/> Independence violations 6 <input type="checkbox"/> Previously identified deficiencies in the design of, or compliance with the firm's system of quality control 7 <input checked="" type="checkbox"/> Other (please describe) | |
| 1.4.4. | Implementation of the Quality Assurance Program | | |
| 1.4.4.1. | <i>Date of Implementation</i> On what date did the quality assurance review program commence? (provide month/year) | 1/1/2002 | |
| 1.4.4.2. | <i>Number of Reviews - 2005</i> How many quality assurance reviews were completed during the year ended December 31, 2005 (or other 12 month period ending in 2005)? | 0 | |
| 1.4.4.3. | <i>Number of Reviews - 2004</i> How many quality assurance reviews were completed during the year ended December 31, 2004 (or other 12 month period ending in 2004)? | 134 | |
| 1.4.4.4. | <i>Number of Reviews - 2003</i> How many quality assurance reviews were completed during the year ended December 31, 2003 (or other 12 month period ending in 2003)? | 179 | |

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| 1.4.5. | Quality Assurance Review Team Procedures | | |
| 1.4.5.1. | <i>Publication of Review Guidelines</i> Does your organization publish guidelines for procedures to be followed by quality assurance review teams? | 1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No | |
| 1.4.5.2. | <i>Name of Guidelines</i> State the name of the published document(s) that include the procedures required to be followed by quality assurance review teams. | Quality Review Guidance for Reviewer | |
| 1.4.5.4. | <i>Location of Guidelines</i> How can the document(s) that include the procedures required to be followed by quality assurance review teams be located (e.g., provide internet address or indicate that documents are available from your organization)? | Available on our organization and internet. | |
| 1.4.5.5. | <i>Content of Guidelines</i> SMO 1 requires that the procedures to be performed during the quality assurance review include: a. An assessment of the system of quality control relating to audits of financial | 1 <input checked="" type="radio"/> Yes | |

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| | <p>statements of listed entities (minimum requirement)</p> <p>b. Sufficient review of the quality control policies and procedures and reviews of engagement working papers to evaluate:</p> <ul style="list-style-type: none"> - The functioning of that system of quality control, and compliance with it; and - The compliance with professional standards and regulatory and legal requirements in respect of audits of financial statements <p>c. Review of engagement working papers</p> <p>d. Specific requirements regarding documentation of the review</p> <p>Does your quality assurance review program include requirements for all of these procedures?</p> | <p>2 <input type="radio"/> No</p> | |
| 1.4.5.7. | <p><i>Review of Engagement Working Papers</i></p> <p>SMO 1 requires procedures to be performed for the review of engagement working papers, including the evaluation of:</p> <ul style="list-style-type: none"> - The existence and effectiveness of the system of quality control implemented by the subject of the review; - Compliance with professional standards and regulatory and legal requirements in performing the engagement; | <p>1 <input checked="" type="radio"/> Yes</p> | |

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| | <p>- The sufficiency and appropriateness of evidence documented in the working papers; and</p> <p>- Whether the auditor's reports are appropriate in the circumstances.</p> <p>Does your quality assurance review program include requirements for all of these procedures?</p> | 2 <input type="radio"/> No | |
| 1.4.5.9. | <p><i>Documentation</i></p> <p>Do the procedures to be performed by the quality assurance review team require documentation:</p> <p>- of evidence supporting the quality assurance review report; and</p> <p>- that establishes that the quality assurance review was carried out in accordance with the established guidelines.</p> <p>Are both of these requirements included in the quality assurance review program?</p> | 1 <input checked="" type="radio"/> Yes | |
| | | 2 <input type="radio"/> No | |
| 1.4.6. | The Quality Assurance Review Team | | |
| 1.4.6.1. | <p><i>Skills and Competence</i></p> <p>Members of the quality assurance review team should have the necessary competencies to perform expected work. As required by SMO 1, these competencies</p> | 1 <input checked="" type="radio"/> Yes | |

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| | <p>should include:</p> <ul style="list-style-type: none"> - Appropriate professional education - Relevant professional experience - Specific training on performing quality assurance reviews <p>Does the quality assurance review program require members of the quality assurance review team to have all three of these competencies?</p> | 2 <input type="radio"/> No | |
| 1.4.6.3. | <p><i>Certification/Credentials</i></p> <p>Are members of the quality assurance review team required to possess certification or credentials issued by your organization to be eligible to serve as team members?</p> | 1 <input type="radio"/> Yes | |
| | | 2 <input checked="" type="radio"/> No | |
| 1.4.6.4. | <p><i>Certification/Credentials Follow Up</i></p> <p>Please explain why members of the quality assurance review team are not required to possess certification or credentials issued by your organization to be eligible to serve as team members.</p> | | Only chief of the review team is required to have such requirements |
| 1.4.6.5. | <p><i>Quality Assurance Review Team Leader</i></p> <p>Where more than one reviewer is used to conduct a review, is a quality assurance review team leader assigned for each quality</p> | 1 <input checked="" type="radio"/> Yes | |

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| | assurance review assignment? | 2○ No | |
| 1.4.6.7. | <p><i>QA Review Team Leader - Responsibilities</i> As required by SMO 1, the responsibilities of the quality assurance review team leader should include:</p> <ul style="list-style-type: none"> - Supervision of the quality assurance review. - Communication of the quality assurance review team's conclusions to the subject of the review. - Preparation of the quality assurance review report. <p>Does the quality assurance program place all these responsibilities on the review team leader?</p> | 1⊙ Yes | |
| | | 2○ No | |
| 1.4.6.9. | <p><i>Size of Quality Assurance Review Team</i> Please estimate the average number of reviewers included on a review team.</p> | 3 | |
| 1.4.7. | Quality Assurance Confidentiality - QA Review Team | | |
| 1.4.7.1. | <p><i>Exemption for QA Reviewers</i> Does your organization exempt members from professional client confidentiality requirements concerning audit engagement</p> | 1⊙ Yes | |

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| | working papers for the purpose of quality assurance reviews? | 2○ No | |
| 1.4.7.3. | <i>Confidentiality Requirements</i> Is the quality assurance review team required to follow professional confidentiality requirements similar to those established for professional accountants performing audits of financial statements? | 1⊙ Yes | |
| | | 2○ No | |
| 1.4.8. | Ethical Requirements and QA Review Team | | |
| 1.4.8.1. | <i>Fundamental Principles</i> Are the fundamental principles set out in the IFAC Code of Ethics (relevant national ethical requirements) considered in relation to the quality assurance review team's conduct of a review? | 1⊙ Yes | |
| | | 2○ No | |
| 1.4.8.3. | <i>Consideration of Independence</i> Quality assurance review team members are expected to be independent of the member (i.e., the accountant or firm being reviewed) and the member's clients selected for review. Do those who select and approve a review team determine whether the independence of the quality assurance review team leader and each member of the quality assurance review team has been reasonably assured? | 1⊙ Yes | |

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| | | 2○ No | |
| 1.4.8.5. | <i>Reciprocal Reviews</i> Where the review is performed by team members from a single firm (e.g., a "peer review"), please indicate whether firms are permitted to perform reciprocal quality assurance reviews. | 1○ Yes, reciprocal reviews are permitted 2○ No, reciprocal reviews are not permitted 3⊙ Not applicable - peer review is not used | |
| 1.4.9. | Reporting | | |
| 1.4.9.1. | <i>Quality Assurance Review Report</i> Is the quality assurance review team leader required to issue a written quality assurance review report to the reviewed firm or partner upon completion of each quality assurance review assignment? | 1⊙ Yes 2○ No | |
| 1.4.9.3. | <i>Contents of Report</i> As required by SMO 1, the quality assurance review report should include the following elements: - The review guidelines (referred to in Question 1.4.5.1) utilized by the quality assurance review team. - Recommendations for areas of improvement at both firm wide and engagement level. | 1⊙ Yes | |

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| | Does the quality assurance program require both of these elements to be included in the report? | 2 <input type="radio"/> No | |
| 1.4.9.5. | <p><i>Contents of Report - Firm</i></p> <p>As required by SMO 1, the quality assurance review report should include the following conclusions:</p> <ul style="list-style-type: none"> - Whether the firm's system of quality control has been designed to meet the requirements of the applicable quality control standards; - Whether the firm has complied with its system of quality control during the period under review; and - Reasons for reaching negative conclusions on either or both of the above. <p>Does the quality assurance program require all of these elements to be included in the report?</p> | 1 <input checked="" type="radio"/> Yes | |
| | | 2 <input type="radio"/> No | |
| 1.4.9.6. | <p><i>Contents of Report - Partner</i></p> <p>As required by SMO 1, the quality assurance review report should include the following conclusions:</p> | 1 <input checked="" type="radio"/> Yes | |

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| | <ul style="list-style-type: none"> - Whether the partner has been subject to a system of quality control designed to meet the requirements of the quality control standards; - Whether the partner has complied with the firm's system of quality control during the period under review; and - Reasons for negative conclusions on either or both of the above. <p>Does the quality assurance program require all of these elements to be included in the report?</p> | 2○ No | |
| 1.4.9.8. | <p><i>Response to Reporting</i></p> <p>Is the subject of the review required to provide a timely written response to the recommendations and conclusions of the quality assurance review report, including planned actions and expected time of completion or implementation?</p> | 1⊙ Yes | |
| | | 2○ No | |
| 1.4.9.10. | <p><i>Reporting to the Public</i></p> <p>Does your organization prepare and make available to the public (and upon request from regulatory authorities) an annual report summarizing the results of the quality assurance review program?</p> | 1⊙ Yes | |
| | | 2○ No | |
| 1.4.10. | Corrective and Disciplinary Actions | | |

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| 1.4.10.1. | <i>Corrective Actions Required</i> Does your organization require each of its members to make appropriate corrections to its system of quality control, or in its compliance with policies and procedures? | 1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No | |
| 1.4.10.3. | <i>Disciplinary Actions</i> If one of your members subsequently fails to demonstrate compliance with professional standards and regulatory and legal requirements, do you take appropriate disciplinary action? | 1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No | |
| 1.4.10.5. | <i>Linkage with Disciplinary Actions</i> Does your organization clearly establish a link between less than satisfactory results of quality assurance reviews and the initiation of corrective and disciplinary actions under its disciplinary system? | 1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No | |
| 2. | SMO 2 | | |
| 2.1. | <i>MB Membership Requirements</i> Which of the following are required for individuals to be admitted as members in your organization? Select all the options that are appropriate. | 1 <input checked="" type="checkbox"/> Complete a program of professional accountancy education 2 <input type="checkbox"/> Complete a practical experience requirement | |

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| | | 3 <input checked="" type="checkbox"/> Complete a final assessment of the individual's professional capabilities and competencies 4 <input type="checkbox"/> None of the above | |
| 2.2. | <i>Continuous Professional Development</i> Is there a requirement for your members to develop and maintain competence through continuous professional development (CPD)? | 1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No | |
| 2.3. | Professional Accountancy Education | | |
| 2.3.1. | <i>Professional Accountancy Education Program</i> Who delivers the professional accountancy education program for your members? Select all the answer options that are appropriate. | 1 <input checked="" type="checkbox"/> Our organization 2 <input type="checkbox"/> Another IFAC member body 3 <input checked="" type="checkbox"/> Universities 4 <input type="checkbox"/> Approved training institutions 5 <input type="checkbox"/> Government bodies 6 <input type="checkbox"/> Other organizations | IAI has the authority to recommend the universities. IAI set up the criteria and assess the universities. |
| 2.3.2. | <i>Describe Other Organizations</i> Where your response in question 2.3.1 indicates another IFAC member body, universities, approved training institutions, and / or other organizations deliver the professional accountancy education program, describe these organizations and | Since Indonesian Accountant Association – we call Ikatan Akuntan Indonesia (IAI) – does not have infrastructure then IAI delegates the authority to the universities. | |

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| | <p>their legal authority to deliver the program. (Include the name of the other IFAC member body where relevant).</p> | <p>IAI set up committee for evaluation and recommendation professional accountancy education program to set up the criteria and syllabus for conducting professional accountancy education Now, 27 Universities already have recommendation from IAI to conduct professional Accountancy Education program a whole Indonesia.</p> | |
| 2.3.3. | <p><i>Prof Accountancy Education Program Follow Up</i> Please describe how your organization ensures the professional accountancy education program, delivered by the organization in response to question 2.3.1., meets the required content. Include in your description the specific activities your organization undertakes with regards to the necessary content requirements.</p> | <p>IAI regularly updates the syllabus, visits the approved universities. IAI evaluates periodically those institutions that carry out Professional Accountancy Education Program (PAEP) so that there are continuing improvements. The form of evaluation periodically which is conducted by IA is; 1. Surprise site-visit to check the process and PAEP management 2. Recommendation have to renew periodically, and 3. Assessment the criteria will be adapted with the change of</p> | |

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| | | | environment. |
| 2.5. | Practical Experience Follow Up | | |
| 2.5.1. | <i>Plans for Practical Experience</i> Are there plans to introduce a practical experience requirement? | 1 <input checked="" type="radio"/> Yes | |
| | | 2 <input type="radio"/> No | |
| 2.5.2. | <i>Describe Plans for Practical Experience</i> Describe the proposed practical experience requirement including how the requirement will be undertaken and when your organization intends to implement the requirement. | IAI has a plan to change its constitution and by laws next November 2006 on its Congress. One of the proposed items to be approved by members is the practical experience requirement. | |
| 2.7. | IES 1 Entry Requirements | | |
| 2.7.1. | <i>Entry Requirements and Equivalency</i> Section 2.7 deals with the entry requirements to the professional accountancy education program delivered by your organization. Are the entry requirements to the program equivalent to admissions requirements for a recognized university degree program (or its equivalent)? | 1 <input checked="" type="radio"/> Entry requirements are at least equivalent to that for admission into a recognized university degree program (or its equivalent) 2 <input type="radio"/> Entry requirements are not equivalent to that for | |

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| | | | admissions into a recognized university degree program (or its equivalent) |
| 2.7.3. | <i>Process for Checking Equivalency</i> Is there a formal process for assessing whether an individual's experience and knowledge is equivalent to that for admissions into a recognized university? | 1 <input type="radio"/> Yes 2 <input checked="" type="radio"/> No | |
| 2.7.4. | <i>Process For Equivalency Follow Up SMO 2</i> Please explain why a process for checking equivalency has not been developed or is not considered necessary? If there are plans to introduce such a process please provide information about the proposal and the proposed timing for introducing the process. | | IAI has no capacity to answer this question since admissions into a university is under jurisdiction of Ministry of Education |
| 2.8. | IES 2 Content of Professional Accounting Education Program | | |
| 2.8.1. | <i>Gaining Accountancy Knowledge</i> Section 2.8 deals with the general content of the professional accountancy education program delivered by your organization. What forms of pre-qualification, professional accountancy knowledge are recognized by your organization? Select all the answer options that are appropriate. | 1 <input checked="" type="checkbox"/> Post-secondary accounting degree 2 <input type="checkbox"/> Post-secondary business or | |

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| | | finance degree 3 <input type="checkbox"/> Post-secondary degree in another subject matter 4 <input type="checkbox"/> Qualification offered by another IFAC member body 5 <input type="checkbox"/> Relevant work experience 6 <input type="checkbox"/> Other | |
| 2.8.6. | <i>Pre-Qualification for Professional Knowledge</i> What is the length of the professional accountancy knowledge component of pre-qualification education? Select the answer option that is the most appropriate. | 1 <input type="radio"/> Two years of full-time study or part-time equivalent 2 <input type="radio"/> Less than two years of full-time study or part-time equivalent 3 <input checked="" type="radio"/> More than two years of full-time study or part-time equivalent study | |
| 2.8.7. | <i>Length Follow Up</i> Please describe the extent of professional accountancy knowledge that is required as part of the pre-qualification education component. Include in your description factors that were relevant in selecting the extent of knowledge required. | Based on National Undergraduate Curriculum in Accounting. Some of courses are: financial accounting, management accounting, taxation, economics, information systems, auditing, accounting theory, management. | |
| 2.8.8. | Pre-Qualification Content | | |
| 2.8.8.1. | <i>Accounting and Finance</i> | | |

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| | <p>Section 2.8.8.1 deals with the specific content of the professional accountancy education program delivered by your organization.</p> <p>Which of the following accounting, finance, and related knowledge subject areas are required prior to qualification? Select all the answer options that are appropriate.</p> | <p>1 <input checked="" type="checkbox"/> Financial accounting and reporting</p> <p>2 <input checked="" type="checkbox"/> Management accounting and control</p> <p>3 <input checked="" type="checkbox"/> Control</p> <p>4 <input checked="" type="checkbox"/> Taxation</p> <p>5 <input checked="" type="checkbox"/> Business and commercial law</p> <p>6 <input checked="" type="checkbox"/> Audit and assurance</p> <p>7 <input checked="" type="checkbox"/> Finance and financial management</p> <p>8 <input checked="" type="checkbox"/> Professional values and ethics</p> <p>9 <input type="checkbox"/> None of the above</p> | |
| 2.8.8.3. | <p><i>Organizational and Business Knowledge</i></p> <p>Which of the following organizational and business knowledge subject areas are required prior to qualification? Select all the answer options that are appropriate.</p> | <p>1 <input checked="" type="checkbox"/> Economics</p> <p>2 <input checked="" type="checkbox"/> Business environment</p> <p>3 <input checked="" type="checkbox"/> Corporate governance</p> <p>4 <input checked="" type="checkbox"/> Business ethics</p> <p>5 <input checked="" type="checkbox"/> Financial markets</p> <p>6 <input checked="" type="checkbox"/> Quantitative methods</p> <p>7 <input checked="" type="checkbox"/> Organizational behavior</p> | |

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| | | 8 <input checked="" type="checkbox"/> Management and strategic decision making 9 <input checked="" type="checkbox"/> Marketing 10 International business and <input checked="" type="checkbox"/> globalization 11 None of the above <input type="checkbox"/> | |
| 2.8.8.5. | <i>Information Technology</i> Which of the following information technology (IT) subject areas and competences are required prior to qualification? Select all the answer options that are appropriate. | 1 <input checked="" type="checkbox"/> General knowledge of IT 2 <input checked="" type="checkbox"/> IT control knowledge 3 <input checked="" type="checkbox"/> IT control competences 4 <input checked="" type="checkbox"/> IT user competences 5 <input checked="" type="checkbox"/> One of, or a mixture of, the competences of, the roles of manager, evaluator or designer of information systems 6 <input type="checkbox"/> None of the above | |
| 2.8.8.7. | <i>Additional Content by Requirement</i> Are there additional content requirements specified by law or regulation, or your organization? | 1 <input type="checkbox"/> Yes, as required by law or regulation 2 <input type="checkbox"/> Yes, as determined to be necessary by our organization 3 <input checked="" type="checkbox"/> No | |
| 2.9. | IES 3 Professional Skills | | |

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| 2.9.1. | <p><i>Development of Intellectual Skills</i> Section 2.9 deals with the professional skills required by the professional accountancy education program delivered by your organization.</p> <p>At what points in the professional accountancy education program are intellectual skills developed? Select all the answer options that are appropriate. In responding to this question refer to IES 3 paragraphs 13 and 14.</p> | <p>1 <input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements</p> <p>2 <input type="checkbox"/> Through specific professional accountancy education course content</p> <p>3 <input type="checkbox"/> Through practical experience requirement</p> <p>4 <input type="checkbox"/> Other (please describe)</p> | |
| 2.9.2. | <p><i>Intellectual Skills</i> Describe the specific intellectual skills candidates are required to have at the point of qualification and how these skills are assessed.</p> | <p>Critical skills, analytical abilities and problem solving.</p> <p>Through examinations, case studies, and project work</p> | |
| 2.9.3. | <p><i>Development of Technical and Functional Skills</i> At what points in the professional accountancy education program are</p> | <p>1 <input checked="" type="checkbox"/> As part of general education and / or as part of the</p> | |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | technical and functional skills developed? Select all the answer options that are appropriate. In responding to this question refer to IES 3 paragraphs 13 and 15. | <p>professional accountancy education program entry requirements</p> <p>2 <input type="checkbox"/> Through specific professional accountancy education course content</p> <p>3 <input type="checkbox"/> Through practical experience requirement</p> <p>4 <input type="checkbox"/> Other (please describe)</p> | |
| 2.9.4. | <i>Technical and Functional Skills</i> Describe the specific technical and functional skills candidates are required to have at the point of qualification and how these skills are assessed. | These skills are assessed by written examinations, case studies and project work. | |
| 2.9.5. | <i>Development of Personal Skills</i> At what points in the professional accountancy education program are personal skills developed? Select all the answer options that are appropriate. In responding to this question IES 3 paragraphs 13 and 16. | <p>1 <input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements</p> <p>2 <input type="checkbox"/> Through specific professional accountancy education course content</p> <p>3 <input type="checkbox"/> Through practical experience requirement</p> <p>4 <input type="checkbox"/> Other (please describe)</p> | |
| 2.9.6. | <i>Personal Skills</i> Describe the specific personal skills | The specific personal skills | |

| Number | Question Title/Text/Help text | Answer | Comments |
|--------|---|---|----------|
| | candidates are required to have at the point of qualification and how these skills are assessed. | <p>candidates are required to have at the point of qualification:</p> <ul style="list-style-type: none"> - problem solving - Team work - Effective communication - Ethical - Professional <p>These skills are assessed through: extension project work, team work and presentation.</p> | |
| 2.9.7. | <p><i>Dev of Interpersonal and Communication Skills</i></p> <p>At what points in the professional accountancy education program are interpersonal and communication skills developed? Select all the answer options that are appropriate. In responding to this question refer to IES 3 paragraphs 13 and 17.</p> | <p>1 <input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements</p> <p>2 <input type="checkbox"/> Through specific professional accountancy education course content</p> <p>3 <input type="checkbox"/> Through practical experience requirement</p> <p>4 <input type="checkbox"/> Other (please describe)</p> | |
| 2.9.8. | <p><i>Interpersonal and Communication Skills</i></p> <p>Describe the specific interpersonal and communication skills candidates are</p> | <p>The specific interpersonal and communication skills candidates</p> | |

| Number | Question Title/Text/Help text | Answer | Comments |
|---------|---|---|--|
| | required to have at the point of qualification and how these skills are assessed. | are required to have at the point of qualification: - problem solving - Team work - Effective communication - Ethical - Professional | These skills are assessed through: extension project work, team work and presentation. |
| 2.9.9. | <p><i>Dev of Organizational and Business Mngt Skills</i></p> <p>At what points in the professional accountancy education program are organizational and business management skills developed? Select all the answer options that are appropriate. In responding to this question refer to IES 3 paragraphs 13 and 18.</p> | <p>1 <input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements</p> <p>2 <input type="checkbox"/> Through specific professional accountancy education course content</p> <p>3 <input type="checkbox"/> Through practical experience requirement</p> <p>4 <input type="checkbox"/> Other (please describe)</p> | |
| 2.9.10. | <p><i>Organizational and Business Management Skills</i></p> <p>Describe the specific organizational and</p> | Strategic planning, project | |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | business management skills candidates are required to have at the point of qualification and how these skills are assessed. | management, professional judgment Through project work and examination. | |
| 2.10. | IES 4 Professional Values, Ethics and Attitudes | | |
| 2.10.1. | <i>Content for Values, Ethics and Attitudes</i> Section 2.10 deals with professional ethics, values, and attitude content and requirements of the professional accountancy education program delivered by your organization. Does the professional accountancy education program include coverage of values, ethics and attitudes? | 1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No | |
| 2.10.2. | Values, Ethics and Attitudes in Content | | |
| 2.10.2.1. | <i>Program Content for Values, Ethics and Attitudes</i> Which of the following are included in the program content? Select all the answer options that are appropriate. | 1 <input checked="" type="checkbox"/> The nature of ethics 2 <input checked="" type="checkbox"/> Differences of detailed rules-based and framework approaches to ethics, their advantages and drawbacks 3 <input checked="" type="checkbox"/> Compliance with the fundamental ethical | |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | | <p>principles of integrity, objectivity, commitment to professional competence and due care, and confidentiality</p> <p>4 <input checked="" type="checkbox"/> Professional behavior and compliance with technical standards</p> <p>5 <input checked="" type="checkbox"/> Concepts of independence, skepticism, accountability and public expectations</p> <p>6 <input checked="" type="checkbox"/> Ethics and the profession: social responsibility</p> <p>7 <input checked="" type="checkbox"/> Ethics and law, including the relationship between laws, regulations and the public interest</p> <p>8 <input checked="" type="checkbox"/> Consequences of unethical behavior to the individual, to the profession and to society at large</p> <p>9 <input checked="" type="checkbox"/> Ethics in relation to business and good governance</p> <p>10 <input checked="" type="checkbox"/> Ethics and the individual professional accountant: whistle blowing, conflicts of interest, ethical dilemmas and their resolution.</p> <p>11 <input type="checkbox"/> None of the above</p> | |
| 2.10.2.3. | <i>IFAC Code of Ethics</i> | | |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | Is the program content based on the relevant sections of the IFAC Code of Ethics? | 1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No | |
| 2.10.2.4. | <i>Workplace Learning Development</i> At what points in the professional accountancy education program are values, ethics, attitudes and adherence to them developed? Select all the answer options that are appropriate. | 1 <input checked="" type="checkbox"/> As part of general education and / or as part of the program entry requirements 2 <input checked="" type="checkbox"/> Through specific program course content 3 <input type="checkbox"/> Through practical experience requirement 4 <input type="checkbox"/> Other (please describe) | |
| 2.13. | IES 6 Assessment of Prof Capabilities and Competence | | |
| 2.13.1. | <i>Assessment by IFAC Body or Other</i> Section 2.13 deals with the final assessment requirements established by your organization. Select all the organizations involved in conducting the final assessment. If the final assessment is conducted jointly between various organizations, select all those that have some responsibility for conducting the final assessment and in the | 1 <input checked="" type="checkbox"/> Our organization (including training entities that are affiliated with our organization or a subsidiary of our organization). | |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | Comment Box, describe the nature of their respective roles and responsibilities. | <input type="checkbox"/> Another IFAC member body <input type="checkbox"/> Government or regulatory body <input type="checkbox"/> Other | |
| 2.13.4. | <i>Characteristics of Assessment</i> Which of the following characteristics are applicable to the final assessment process? Select all the answer options that are appropriate. | <input checked="" type="checkbox"/> Uniform for all students <input type="checkbox"/> Given simultaneously where it is being held in more than once location in the country <input type="checkbox"/> Assessment is set and assessed only by qualified or approved individuals <input type="checkbox"/> None of the above | |
| 2.13.5. | <i>Qualifying for Final Assessment</i> What requirements must the candidate satisfy to take the final assessment? Select all the answer options that are appropriate. | <input checked="" type="checkbox"/> Specified pre-qualification requirements relating to professional knowledge, professional skills, and professional values, ethics, and attitudes <input type="checkbox"/> Specified practical experience requirements <input type="checkbox"/> Other (please describe) <input type="checkbox"/> None of the above | |
| 2.13.6. | <i>Timing Considerations for Final Assessment</i> | | |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | Is there a requirement or restriction for completing the final assessment? For example, some organization may require the candidate to take the final examination within a specified number of years of meeting the pre-assessment requirements. | 1 <input type="radio"/> Yes 2 <input checked="" type="radio"/> No | |
| 2.13.8. | <i>Assess Professional Knowledge</i> Describe in general terms how required professional knowledge (e.g. technical knowledge about accounting, finance, audit, financial reporting, legislative requirements, information technology etc) is assessed during the final assessment. | | Final test of each subject |
| 2.13.9. | <i>Assess Professional Skills</i> Describe in general terms how required professional skills (e.g. ability to solve problems, make decisions, exercise judgment, personal skills, interpersonal and communication skills, organizational and business management skills etc) are assessed during the final assessment. | | Final test of each subject |
| 2.13.10. | <i>Assess Professional Values, Ethics, Attitudes</i> Describe in general terms how required professional values, ethics, and attitudes are assessed during the final assessment. | | Final test of each subject |
| 2.13.11. | <i>Recorded or Oral Format</i> | | |

| Number | Question Title/Text/Help text | Answer | Comments |
|----------|---|--|----------|
| | Is the final assessment conducted through: | 1 <input type="radio"/> Recorded format with recorded (e.g. written) response required 2 <input type="radio"/> Oral format with oral responses 3 <input checked="" type="radio"/> Both recorded and oral response formats | |
| 2.13.12. | <i>Recorded Proportion</i> Approximately what proportion of the final assessment requires candidates' responses to be in recorded form? | 1 <input type="radio"/> Less than 25% 2 <input type="radio"/> 25% 3 <input type="radio"/> 50% 4 <input checked="" type="radio"/> 75% 5 <input type="radio"/> 100% | |
| 2.13.13. | <i>Assessment Formats</i> What formats are used in conducting the final assessment (select all the answer options that are appropriate)? | 1 <input type="checkbox"/> Multiple choice questions 2 <input checked="" type="checkbox"/> Case studies 3 <input checked="" type="checkbox"/> Technical questions 4 <input type="checkbox"/> Thesis 5 <input type="checkbox"/> Other (please describe) 6 <input type="checkbox"/> None of the above | |
| 2.13.14. | <i>Reliability and Validity</i> Describe in general terms the procedures in place to ensure the final assessments are reliable and valid. Include a description of how the assessment questions are set and by whom and also how reviewers / assessors | Rely on the instructors | |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | are selected. | | |
| 2.13.15. | <p><i>Frequency of Final Assessments</i> How many times in a year is the final assessment offered? Select the answer option that is the most appropriate.</p> | <p>1 <input type="radio"/> Yearly (or once a year)</p> <p>2 <input checked="" type="radio"/> Half yearly (or twice a year)</p> <p>3 <input type="radio"/> Three sessions a year</p> <p>4 <input type="radio"/> Four sessions a year</p> <p>5 <input type="radio"/> Five sessions a year</p> <p>6 <input type="radio"/> Other (please describe the frequency of the examinations)</p> | |
| 2.14. | IES 7 Continuing Professional Development - CPD | | |
| 2.14.1. | <p><i>Responsibility for CPD Requirements</i> Section 2.14 deals with the continuous professional development requirements established by your organization.</p> <p>Who establishes the continuous professional development requirements applicable to your members? Select all the answer options that are appropriate.</p> | <p>1 <input checked="" type="checkbox"/> Our organization</p> | <p>CPD requirements for public accountants was established by Ministry of Finance which is refer to the Decree of the Minister of Finance of the Republic of Indonesia, number 423 /KMK.06/2002 regarding public accountant services.</p> <p>Central Bank of Indonesia and Indonesia capital market supervisory agency also establish CPD requirements for public accountants who</p> |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | | <input type="checkbox"/> Another organization (state the name of the organization including whether it is an IFAC member body) <input checked="" type="checkbox"/> Law and / or regulation (state the name of the law / regulation) <input type="checkbox"/> Other (please describe) | register in banking and capital market. |
| 2.14.2. | <i>CPD and Professional Accountants</i> Which membership categories are required to maintain professional competence through continuous professional development? Select all the answer options that are appropriate. | <input type="checkbox"/> All our qualified members <input checked="" type="checkbox"/> Qualified members who perform audits of listed entities <input checked="" type="checkbox"/> Qualified members who perform audits of entities other than listed entities <input checked="" type="checkbox"/> Qualified members who provide services (other than audit) to the public <input type="checkbox"/> Qualified members who are employed in business <input type="checkbox"/> Other (please describe) | |
| 2.14.3. | Requirement - CPD | | |
| 2.14.3.1. | <i>Type of CPD Requirement</i> | | |

| Number | Question Title/Text/Help text | Answer | Comments |
|-----------|--|--|----------|
| | <p>Which of the following answer options describes the way the continuous professional development is structured? Select all the answer options that are appropriate.</p> | <p>1 <input checked="" type="checkbox"/> Members must satisfy a number of hours of continuous professional development a year or over a number of years</p> <p>2 <input type="checkbox"/> All members are to satisfy specified content requirements (e.g. specified courses or knowledge content)</p> <p>3 <input checked="" type="checkbox"/> Members working in specialist areas or areas of high risk to the public are to satisfy specified content requirements (e.g. specified courses or knowledge content)</p> <p>4 <input type="checkbox"/> Other</p> | |
| 2.14.3.3. | <p><i>Hours of Continuous Professional Development</i></p> <p>Which one of the following answer options best describes the continuous professional development hours required?</p> | <p>1 <input checked="" type="radio"/> Members have to complete a minimum of 120 hours or equivalent learning units of relevant professional development activity over a three-year rolling period.</p> <p>2 <input type="radio"/> Members have to complete a minimum of 20 hours or equivalent learning units in</p> | |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | | each year 3○ Other | |
| 2.14.3.6. | <i>Content - Specialist / High Risk Areas</i> Which of the following have specific content requirements with regards to professional development? Select all the answer options that are appropriate. | 1☑ Specialist areas (describe the specializations) 2□ High risk areas (describe the risk factors or characteristics) | Public accountants who register in banking and capital market. |
| 2.14.3.7. | <i>Requirement - Specialist/High Risk Areas</i> Describe the continuous professional development content requirement for members operating in specialist or high risk areas. | Any members who register in central bank and capital market are obliged to undertake at least 5 CPE hours requirement in each of the specialty areas | |
| 2.14.3.8. | <i>Monitoring of CPD</i> Is there a process to monitor whether your members who are qualified as professional accountants meet the continuous professional development requirements? | 1☉ Yes, there is a monitoring process for CPD requirements 2○ No, there is no monitoring process for CPD requirements | |
| 2.14.4. | Monitoring of CPD Requirement | | |
| 2.14.4.1. | <i>Monitoring Process SMO 2</i> Which of the following elements does the monitoring process include? Select all the answer options that are appropriate. | 1☑ Professional accountants are required to submit a declaration 2☑ Professional accountants are required to submit evidence | |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | | 3 <input checked="" type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/> 6 <input type="checkbox"/> 7 <input type="checkbox"/> | Our organization audits a sample of professional accountants to check compliance Compliance is monitored through firm quality control standards Compliance is monitored through a quality assurance review program Other (please describe) None of the above |
| 2.14.4.2. | <i>Declaration and CPD SMO 2</i> Describe the matters addressed in the declaration (select all that apply): | 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input checked="" type="checkbox"/> 5 <input type="checkbox"/> | Professional accountant's obligation to meet ethical obligations Professional accountant's obligation to maintain knowledge Professional accountant's obligation to maintain skills to perform competently Compliance with CPD requirement Other (please describe) |
| 2.14.4.3. | <i>Sanctions SMO 2</i> Where a professional accountant does not satisfy the CPD requirements (within a reasonable period of encouraging the professional accountant to meet the | 1 <input checked="" type="radio"/> | Yes, sanctions or actions for non-compliance are imposed |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | requirements), are sanctions or other non-compliance actions, such as expulsion or denial of the right to practice, imposed? | <input type="radio"/> No, sanctions or other non-compliance actions are not imposed | |
| 2.14.4.4. | <i>Sanction Types and CPD</i> Describe the nature and extent of the sanction, expulsions or denial of the right to practice. | Infringement of CPE requirements shall be sanctioned with warning by IAI and MOF. | |
| 2.15. | <i>Activities to Promote IESs SMO 2</i> Please describe the activities your organization undertakes to promote and assist in implementing the pronouncements issued by IFAC's International Accounting Education Standards Board. | IAI regularly send update information from IFAC to universities and Ministry of Education and Ministry of Finance. IAI Conduct Seminar to inform academician and its members about IES. Committee for Evaluation and Recommendation Professional Accountancy Education always update its curricula and Syllabus inline with IES. | |
| 3. | SMO 3 | | |
| 3.1. | <i>Auditing Standards in Law/Regulation</i> Does law or regulation establish the set of auditing standards to be used in the audit of | <input type="checkbox"/> Yes for audits of listed entities | |

| Number | Question Title/Text/Help text | Answer | Comments |
|--------|---|---|----------|
| | <p>private sector listed entities and non-listed entities? Select all the answer options that are appropriate.</p> <p>Where the law / regulation establishes the auditing standards to be used by reference to the set of standards to be used by their name or by including the text of the standards in the law / regulation, please respond "yes" to this question. Section 3.8. of this module includes questions about the law / regulation.</p> <p>Where the law / regulation gives authority to a national standard-setter to establish the auditing standards, please respond "no". Section 3.2. of this module includes questions about the standard-setter and the auditing standards that are established.</p> | <p>2 <input type="checkbox"/> Yes for audits of non-listed entities</p> <p>3 <input checked="" type="checkbox"/> No for audits of listed entities</p> <p>4 <input checked="" type="checkbox"/> No for audits of non-listed entities</p> | |
| 3.2. | Responsibility for Private Sector Auditing Standards | | |
| 3.2.1. | <p><i>Auditing Standards - Private Sector</i></p> <p>Is there only one set of auditing standards or are the auditing standards applicable to listed entities different from non-listed</p> | <p>1 <input checked="" type="radio"/> The auditing standards for listed entities and non-listed entities are the same set of</p> | |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | entities? | <input type="radio"/> standards <input checked="" type="radio"/> The auditing standards for listed entities and non-listed entities are not the same set of standards | |
| 3.2.6. | <i>Responsibility for Auditing Standards</i> Who has the authority for establishing the auditing standards for listed and non-listed entities? | <input checked="" type="radio"/> Our organization <input type="radio"/> Another IFAC member body <input type="radio"/> Joint process between our organization and another IFAC member body or other organization <input type="radio"/> Another organization | |
| 3.3. | Member Body SMO 3 | | |
| 3.3.1. | <i>MB Convergence Objective SMO 3</i> Has convergence with IAASB pronouncements been established as an objective? | <input checked="" type="radio"/> Yes <input type="radio"/> No | |
| 3.3.3. | <i>MB Convergence Implemented SMO 3</i> Has the convergence objective for auditing standards been implemented? | <input type="radio"/> Yes <input checked="" type="radio"/> No | |
| 3.3.4. | <i>MB Implementation Follow Up SMO 3</i> Are there plans to implement the convergence objective for auditing standards? | <input checked="" type="radio"/> Yes | Please describe the implementation plans. By translating the standards into a national language first. |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | Help text: | 2○ No | |
| 3.3.5. | <i>MB Describe Implementation Plans SMO 3</i> Describe the plans to implement the convergence objective for auditing standards. | | by translating the standards into our national language first |
| 3.10. | Translation SMO 3 | | |
| 3.10.1. | <i>Translation of IAASB Pronouncements</i> Are the IAASB pronouncements translated into a national language? | 1○ No as English is the national language or a widely spoken language 2⊙ Yes, the IAASB pronouncements are translated 3○ No and English is not an official language or is not widely spoken | |
| 3.10.2. | <i>IFAC Translation Policy SMO 3</i> Is the IFAC Translation Policy followed? | 1⊙ Yes 2○ No | |
| 3.10.3. | <i>Principal Translator SMO 3</i> Who is the principal translator? Select the answer option that is most appropriate. | 1⊙ Our organization is the principal translator 2○ The government or another organization is the principal translator 3○ Our organization and the | |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | | | government or another organization are the principal translators |
| 3.10.4. | <i>Key Words SMO 3</i> Does the translation process include a list of key words? | 1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No | |
| 3.10.5. | <i>Faithful Translation SMO 3</i> What processes are in place to ensure a faithful translation of the IAASB pronouncements? | | The process to ensure a faithful translation of IAASB pronouncements are |
| 3.11. | <i>Activities to Promote IAASB Pronouncements</i> Please describe the activities your organization undertakes to promote and assist in the implementation of IAASB pronouncements and other IAASB activities. | | We are on process in adapting IAASB pronouncements as national standards and we are still doing some research on how these standards would be implemented and also we try to translate it on national language. We plan to adopt IAASB pronouncements start on audit of 2009 year book |
| 4. | SMO 4 | | |
| 4.1. | Responsibility and National Ethical Requirements | | |
| 4.1.1. | <i>IFAC MB and Ethical Requirements</i> Does your organization establish ethical requirements (e.g. code of ethics, code of | 1 <input checked="" type="radio"/> Yes, our organization does establish ethical requirements | |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | <p>conduct, ethics rules, member regulations, etc.) to be complied with by your members?</p> <p>Help text: In some countries, ethical requirements may be established on a regional, provincial, or state basis. Where this is the case in your country for the ethical requirements that apply to your members, please contact Compliance Staff for further instruction.</p> | 2 <input type="radio"/> | No, our organization does not establish ethical requirements |
| 4.1.2. | <p><i>IFAC MB and Convergence with IFAC Code</i> Has your organization implemented convergence with the IFAC Code of Ethics as an objective?</p> | 1 <input checked="" type="radio"/> | Yes |
| 4.1.9. | <p><i>IFAC MB Approach to Ethics</i> Which of the following options best describes your organization's activities to incorporate the IFAC Code?</p> <p>For the purposes of the Part 2 SMO 4 module, modifications include: Deletion/omission of concepts, principles, or guidance that are established in the IFAC Code; Inclusion of concepts, principles, or guidance that are not in the IFAC Code; Other amendments that give rise to differences between your organization's ethical requirements and the IFAC Code.</p> | 1 <input type="radio"/> | Our organization adopted the IFAC Code as issued without modifications |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | | <p>2○ Our organization adopted the IFAC Code but with modifications</p> <p>3○ Our organization has developed our own ethical requirements with a process to eliminate differences between our ethical requirements and the IFAC Code</p> <p>4⊙ Our organization develops our own ethical requirements and uses another approach to incorporate the IFAC Code of Ethics</p> | |
| 4.1.11. | <p><i>IFAC MB and Other - Describe</i> Describe the approach used by your organization to incorporate the IFAC Code of Ethics.</p> | <p>Now we are translating the new IFAC code of ethic to incorporate with IFAC</p> | |
| 4.2. | <p>MB and Version of IFAC Code</p> | | |
| 4.2.1. | <p><i>Version of IFAC Code</i> Which version of the IFAC Code was adopted or used as the basis for your organization's ethical requirements?</p> | <p>1○ The IFAC Code currently in effect, revised and issued in June 2004</p> <p>2○ A version issued prior to 2004</p> <p>3⊙ The revised IFAC Code issued and in effect June 30,</p> | |

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| | | 2006 | |
| 4.3. | <i>Ethical Requirements by Gov / Reg Bodies</i> In addition to the ethical requirements established by your organization, are there also laws or regulations that set out ethical requirements to be complied with by your members? | 1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No | |
| 4.4. | Gov / Reg Bodies and Ethical Requirements | | |
| 4.4.1. | <i>Gov/Reg Bodies - Ethical Requirements</i> Where ethical requirements applicable to your members are established in law or regulation, do they include any of the following types of laws and regulations? Select all the answer options that are appropriate. | 1 <input type="checkbox"/> There is a law / regulation (e.g. Audit Law, Accountants Law) that sets out ethical requirements to be complied with by all professional accountants 2 <input checked="" type="checkbox"/> There is a law / regulation that sets out ethical requirements to be complied with by professional accountants who audit listed entities 3 <input checked="" type="checkbox"/> There is a law / regulation that sets out ethical requirements to be complied with by professional accountants who audit entities | |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | | <p>other than listed entities</p> <p>4 <input type="checkbox"/> There is a law / regulation that sets out ethical requirements to be complied with by professional accountants who provide services to the public (other than as auditors of listed or other entities)</p> <p>5 <input type="checkbox"/> There is a law / regulation that sets out ethical requirements for professional accountants employed in business</p> <p>6 <input type="checkbox"/> None of the above</p> | |
| 4.4.4. | <p><i>Describe Law / Reg - Audit</i></p> <p>Regarding your response to question 4.4.1 and professional accountants who audit listed entities and / or other entities, please: State the law / regulation's name; Provide a general description of the law / regulation; Describe how the law / regulation sets out the scope of professional accountants that it applies to.</p> | <p>1. The related law and regulation are as follows:</p> <p>a. Decree of the Minister of Finance No. 423/ KMK/06/ 2002 dated September, 30th 2002</p> <p>b. The attachment of Decree of Chairman of Capital Market Supervisory Board/ No. Kep-20/PM/ 2002/ November 12th 2002, Rule No. VIII.A.2, The Independence of Accountant in Capital Market.</p> | |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | | <p>2. General Description of Decree of the Minister of Finance No. 423/ KMK/06/ 2002 dated September, 30th 2002) are the decree regulates the accountant profession in independence primarily on client rotations and service providing limitations.</p> <p>3. General Description of Capital Market Supervisory Board/ No. Kep-20/PM/ 2002/ November 12th 2002, Rule No. VIII.A.2, The Independence of Accountant in Capital Market are the decree regulates the accountant profession in independence in a broader scope such as audit period, professional engagement period, the relationship between auditors and auditee, quality control review, audit engagement limitation, also the client rotations.</p> <p>4. Both of laws or regulations above have in common primarily in</p> | |

| Number | Question Title/Text/Help text | Answer | Comments |
|--------|--|--|----------|
| | | <p>client rotation, which are aligned with Sarbanes-Oxley Act. But both of laws and regulations above implies their set of rules both for private and public entities.</p> | |
| 4.4.7. | <p><i>Gov/Reg and Convergence</i> Please explain whether your organization has undertaken any activities to promote the IFAC Code of Ethics to the relevant government or regulatory body that sets ethical requirements. Include in your explanation descriptions of any specific activities and the outcome or the reasons why such activities have not been undertaken.</p> | <p>We are in the process of translating code of ethics</p> | |
| 4.5. | <p><i>Comparison of Requirements SMO 4</i> Does your organization have information that identifies any differences between the IFAC Code of Ethics currently in effect or the revised Code and the national ethical requirements? In responding to this question, differences include:</p> <p>Principles, concepts, and guidance in the IFAC Code that are not addressed in the</p> | <p>1 ☉ Yes, our organization has this information and it will be submitted</p> | |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | <p>national ethical requirements; Principles, concepts, and guidance in the IFAC Code that are not equivalent to the national ethical requirements; Principles, concepts, rules, regulations, laws, or other mandatory ethical requirements in national ethical requirements that are not addressed in the IFAC Code.</p> <p>The phrase "national ethical requirements" as used in this questionnaire refers to the totality of ethical requirements established by your organization and others including government and regulatory bodies that are applicable to your members.</p> | <p>2 <input type="radio"/> This information will be submitted by another IFAC member body</p> <p>3 <input type="radio"/> No, the information is not available</p> | |
| 4.11. | <p><i>Translation of IFAC Code</i> Has your organization or others (e.g. government or regulatory body) translated the IFAC Code (in effect) or earlier versions of the Code? Select all the answer options that are appropriate.</p> | <p>1 <input type="checkbox"/> No, as English is an official language or widely spoken language</p> <p>2 <input checked="" type="checkbox"/> Yes, our organization has translated the IFAC Code</p> <p>3 <input type="checkbox"/> Yes, a government, regulatory, or other body has</p> | |

| Number | Question Title/Text/Help text | Answer | Comments |
|---------|---|---|---|
| | | 4 <input type="checkbox"/> | translated the IFAC Code No, the IFAC Code has not been translated and English is not an official language or widely spoken language |
| 4.14. | IFAC Code Translated SMO 4 | | |
| 4.14.1. | <i>IFAC Translation Policy SMO 4</i> Was the IFAC Translation Policy followed? | 1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No 3 <input type="radio"/> It was translated by a government or regulatory body and the information is not available | |
| 4.14.2. | <i>Principal Translator SMO 4</i> Who was the principal translator? Select the answer option that is the most appropriate. | 1 <input type="radio"/> Our organization is the principal translator 2 <input type="radio"/> The government or another organization is the principal translator 3 <input checked="" type="radio"/> Our organization and the government or another organization are the principal translators 4 <input type="radio"/> It was translated by a government or regulatory body and the information is not available | |
| 4.14.3. | <i>Key Words SMO 4</i> Does the translation process include a list of key words including terms defined within | 1 <input checked="" type="radio"/> Yes | |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | the IFAC Code? | <input type="radio"/> No <input type="radio"/> It was translated by a government or regulatory body and the information is not available | |
| 4.14.4. | <i>Faithful Translation SMO 4</i> What processes are in place to ensure a faithful translation of the IFAC Code? If it was translated by a government or regulatory body and the information is not available, please state this in the response. | Technical staff or outside consultants prepare the concept of exposure draft (translation of the IFAC Code of Ethics), reviewed by technical director or technical team. Then draft of translation is reviewed by the Ethical Committee word by word before releasing as exposure draft. | |
| 4.15. | <i>Activities to Promote IFAC Code of Ethics</i> Please describe the activities your organization undertakes to promote and assist in implementing the pronouncements (e.g. IFAC Code of Ethics) and work of IFAC's International Ethics Standards Board for Accountants. | The institute will conduct forums for members and other interested parties to explain the principles and concepts of IFAC Code of Ethics. | |
| 5. | SMO 5 | | |
| 5.1. | <i>Public Sector Accounting Standards - Objective</i> Has the federal government / national government established convergence with | <input type="radio"/> Yes | According to the Indonesian Act No. 1/2004, the Public / |

| Number | Question Title/Text/Help text | Answer | Comments |
|--------|--|--|---|
| | International Public Sector Accounting Standards (IPSASs) as an objective? | <p>2 <input type="radio"/> No 3 <input checked="" type="radio"/> Information is not available or not known</p> | Government Accounting Standard (SAP = Standar Akuntansi Pemerintahan) is established by the Government cq. the Minister of Finance. IAI-KASP has no capacity to answer this question. |
| 5.4. | <p><i>Activities to Promote IPSASB Pronouncements</i> Please describe the activities your organization undertakes to promote pronouncements issued by the International Public Sector Accounting Standards Board. Please provide an explanation where such activities have not been undertaken because they are not within the scope of your organization's objectives or work program.</p> | IAI-KASP has conducted Panel Discussion on IPSAS's exposure draft with the participation of the government's Public Accounting Standard Committee – the Ministry of Finance, the Financial and Development Supervisory Board (BPKP), and academicians. | |
| 6. | SMO 6 | | |
| 6.1. | <p><i>Investigation and Discipline Program</i> In your jurisdiction is there a program for investigating and disciplining members of your organization for misconduct, including breaches of professional standards and rules?</p> | 1 <input checked="" type="radio"/> Yes | |

| Number | Question Title/Text/Help text | Answer | Comments |
|----------|--|--|----------|
| | | 2○ No | |
| 6.3. | Responsibility for Investigation and Discipline | | |
| 6.3.1. | <p><i>Body Responsible for Investigation and Discipline</i></p> <p>Is your organization responsible for investigation and discipline of misconduct, including breaches of professional standards and rules by its individual members (and, if local laws and practices permit, by firms)? Select the answer option that is most appropriate.</p> | <p>1⊙ Yes, our organization has this responsibility</p> <p>2○ No, responsibility for investigation and discipline rests solely with an external body</p> <p>3○ Our organization shares responsibility for investigation and discipline with an external body</p> <p>4○ Other</p> | |
| 6.5. | SMO 6 - Detailed Assessment | | |
| 6.5.1. | Rules and Procedures for Investigation and Discipline | | |
| 6.5.1.1. | <p><i>Rules and Procedures</i></p> <p>Does your organization establish in its constitution or rules the provisions and processes for the investigating and disciplining your members?</p> | 1⊙ Yes | |

| Number | Question Title/Text/Help text | Answer | Comments |
|----------|--|---|----------|
| | | 2 <input type="radio"/> No | |
| 6.5.1.3. | <p><i>Misconduct</i> In your jurisdiction, which of the following are considered "misconduct" as described in SMO 6 paragraph 4? Select all the answer options that are appropriate.</p> | <p>1 <input checked="" type="checkbox"/> Criminal activity</p> <p>2 <input checked="" type="checkbox"/> Acts or omissions likely to bring the accountancy profession into disrepute</p> <p>3 <input checked="" type="checkbox"/> Breaches of professional standards</p> <p>4 <input checked="" type="checkbox"/> Breaches of ethical requirements</p> <p>5 <input checked="" type="checkbox"/> Gross professional negligence</p> <p>6 <input checked="" type="checkbox"/> A number of less serious instances of professional negligence that, cumulatively, may indicate unfitness to exercise practicing rights</p> <p>7 <input checked="" type="checkbox"/> Unsatisfactory work</p> <p>8 <input type="checkbox"/> Other (please describe)</p> | |
| 6.5.2. | <p><i>Types of Sanctions</i> Which of the following actions can be imposed by those who judge such issues: Select all the answer options that are appropriate.</p> | <p>1 <input checked="" type="checkbox"/> Reprimand</p> <p>2 <input checked="" type="checkbox"/> Loss or restriction of practice rights</p> <p>3 <input type="checkbox"/> Fine/payment of costs</p> <p>4 <input type="checkbox"/> Loss of professional title</p> | |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | | (designation) 5 <input checked="" type="checkbox"/> Exclusion from membership 6 <input type="checkbox"/> Other (please describe) | |
| 6.5.3. | Provision of Information and Guidance to Members | | |
| 6.5.3.1. | <i>Information and Guidance</i> Does your organization make each member fully aware of: - All provisions of the ethical code and other applicable professional standards, rules and requirements (and any amendments), whether issued by IFAC or at the national level by the member body and - Consequences of non-compliance? | 1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No | |
| 6.5.3.2. | <i>Information and Guidance Description</i> Provide a brief description of how your organization meets this requirement of SMO 6. | Each member shall observe strictly the pronouncement on professional matters and professional ethics issued by the institute from time to time. The institute also issues updates on these pronouncement to member on a regular basis. | |
| 6.5.4. | Obligations to Report to Outside Bodies | | |
| 6.5.4.1. | <i>Reporting to Outside Bodies</i> Is your organization obligated under local | 1 <input checked="" type="radio"/> Yes | |

| Number | Question Title/Text/Help text | Answer | Comments |
|----------|--|---|----------|
| | laws to report possible involvement in serious crimes and offences by its individual members or member firms to the appropriate public authority and disclose related information to that authority? | 2○ No | |
| 6.5.5. | <i>Approach to Proceedings</i> What type of approach does your organization use to initiate investigation and discipline proceedings? Select all the answer options that are appropriate. | 1☑ Information-based 2☑ Complaints-based 3□ Other (please describe) 4□ None of the above | |
| 6.5.6. | Investigative Powers and Processes | | |
| 6.5.6.1. | <i>Powers</i> Does your organization have all required powers so that authorized personnel can carry out an effective investigation? | 1⊙ Yes 2○ No | |
| 6.5.6.3. | <i>Cooperation of Members</i> Do the powers to carry out an effective investigation include: Select all the answer options that are appropriate. | 1☑ A requirement for members (and member firms) to co-operate in the investigation of complaints and to respond promptly to all communications from the member body | |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | | 2 <input checked="" type="checkbox"/> Provision for sanctions in the event of failure to comply 3 <input type="checkbox"/> None of the above | |
| 6.5.6.6. | <i>Expertise and Resource</i> Does your organization maintain appropriate expertise and adequate financial and other resources to enable timely investigative and disciplinary action? | 1 <input checked="" type="radio"/> Yes (please describe) 2 <input type="radio"/> No | We organize expert team to do the investigation under Quality Review Board |
| 6.5.6.8. | <i>Independence and Subject of Investigation</i> Does your organization in all cases, confirm at the start of the investigation that any individual chosen to assist in an investigation is independent from (a) the subject of the investigation, and (b) anyone connected with or interested in the matter investigated? Help text: If a conflict exists at the start of an investigation, or arises during the investigation, the chosen individual should immediately withdraw. Similar considerations apply equally to anyone else connected with the investigation and hearing of cases. | 1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No | |
| 6.5.6.10. | <i>Infrastructure</i> Which of the following best describes your organization's investigation and discipline | 1 <input type="radio"/> One committee/panel to investigate the complaint and | |

| Number | Question Title/Text/Help text | Answer | Comments |
|-----------|---|---|--|
| | infrastructure? Select all the answer options that are appropriate. | a separate committee/tribunal to administer disciplinary action 2Ⓐ A single committee/panel to conduct the investigation and administer disciplinary action. 3Ⓐ Other | |
| 6.5.6.12. | <i>Independent Review</i> Has your organization established and does it maintain a process for the independent review of complaints by clients and others where it has been decided by the investigation committee that the matter will not be referred to a disciplinary hearing? | 1Ⓐ Yes 2Ⓐ No | |
| 6.5.7. | The Disciplinary Process | | |
| 6.5.7.1. | <i>Composition of Tribunal</i> Does the tribunal responsible for the disciplinary hearing contain a balance of professional expertise and outside judgment (e.g., composed of accountants and non-accountants)? | 1Ⓐ Yes (please describe) 2Ⓐ No | There are members from other compartment such as lecturer, goverment official and management accountants |
| 6.5.7.3. | <i>Conflicts</i> Are members of the investigation committee or the disciplinary tribunal permitted to serve on both at the same time, or in relation to the same case? | 1Ⓐ Yes | |

| Number | Question Title/Text/Help text | Answer | Comments |
|----------|--|--|----------|
| | | 20 | No |
| 6.5.7.4. | <p><i>Conflicts Follow Up</i></p> <p>What plans do you have for introducing requirements to prevent an individual from serving as a member on both the investigation committee and the disciplinary tribunal or serving in relation to the same case, or if you do not have those plans, what special reasons or conditions for that fact exist?</p> | We plan to separate investigation committee and tribunal committee after we reorganize our organization. | |
| 6.5.7.5. | <p><i>Independence of Tribunal</i></p> <p>Briefly describe how the disciplinary tribunal exhibits independence.</p> | There is no external influence on the work of the investigation and disciplinary committee. They would not involved in investigation if there is possibility that they are not independence. | |
| 6.5.7.6. | <p><i>Appeals Process</i></p> <p>Does your organization's rules:</p> <p>Select all the answer options that are appropriate.</p> | <p>1 <input checked="" type="checkbox"/> Permit a qualified lawyer or other person chosen by the defendant to accompany and represent the defendant at all disciplinary hearings and to advise him or her throughout the investigative and disciplinary process</p> <p>2 <input checked="" type="checkbox"/> Permit the defendant to</p> | |

| Number | Question Title/Text/Help text | Answer | Comments |
|----------|---|---|----------|
| | | <p>appeal the conviction and any imposed sanction</p> <p>3 <input checked="" type="checkbox"/> Permit any order made against the defendant to be suspended by the tribunal that convicted the defendant, pending the hearing of that appeal</p> <p>4 <input checked="" type="checkbox"/> Prohibit the appeal tribunal from including a prosecutor or a member of the first tribunal, or any other individual who was concerned with the original conviction</p> <p>5 <input checked="" type="checkbox"/> Require that the same procedures apply to the appeal process as apply to hearings before the disciplinary tribunal</p> <p>6 <input type="checkbox"/> None of the above</p> | |
| 6.5.8. | Administrative Processes | | |
| 6.5.8.1. | <p><i>Elements of Administrative Processes</i></p> <p>As a part of Investigation and Discipline administrative processes does your organization:</p> <p>Select all the answer options that are appropriate.</p> | <p>1 <input checked="" type="checkbox"/> Establish time limits for disposal (completion) of all cases</p> <p>2 <input checked="" type="checkbox"/> Maintain and operate tracking</p> | |

| Number | Question Title/Text/Help text | Answer | Comments |
|------------|---|--|----------|
| | | mechanisms, to ensure that all investigations and prosecutions are promptly handled, and that all necessary action is taken at the appropriate stage 3 <input checked="" type="checkbox"/> Maintain a procedure requiring (a) notification to all persons employed or otherwise participating in the investigative and disciplinary processes (or having access to information concerning such processes) of the importance of maintaining confidentiality, and (b) a binding agreement to maintain that confidentiality 4 <input checked="" type="checkbox"/> Maintain secure and confidential facilities for the storage of case papers and other evidence 5 <input checked="" type="checkbox"/> Maintain records of all investigation and disciplinary proceedings 6 <input type="checkbox"/> None of the above | |
| 6.5.8.3. | Case Numbers | | |
| 6.5.8.3.1. | 2005 <i>Heard Case Numbers</i> Indicate the number of cases heard in 2005. | 5 | |

| Number | Question Title/Text/Help text | Answer | Comments |
|---------------|---|--|-----------------|
| 6.5.8.3.2. | <i>2004 Heard Case Numbers</i> Indicate the number of cases heard in 2004. | 4 | |
| 6.5.8.3.3. | <i>2003 Heard Case Numbers</i> Indicate the number of cases heard in 2003. | 4 | |
| 6.5.8.3.4. | <i>2005 Completed Case Numbers</i> Indicate the number of cases completed in 2005. | 4 | |
| 6.5.8.3.5. | <i>2004 Completed Case Numbers</i> Indicate the number of cases completed in 2004. | 4 | |
| 6.5.8.3.6. | <i>2003 Completed Case Numbers</i> Indicate the number of cases completed in 2003. | 4 | |
| 6.5.8.3.7. | <i>Average time required for disposal of cases</i> Indicate the average time (in months) required for the disposal (completion) of a case. This number should include both the time spent on (a) the investigation of the complaints and (b) the disciplinary proceedings. | 3 | |
| 7. | SMO 7 | | |
| 7.1. | <i>Accounting Standards in Law/Regulation</i> Does law or regulation establish the set of accounting standards to be used for | 1 <input checked="" type="checkbox"/> Yes, for financial statements of listed entities | |

| Number | Question Title/Text/Help text | Answer | Comments |
|--------|--|---|------------------------------|
| | <p>preparation of financial statements of private sector listed entities and non-listed entities? Select all the answer options that are appropriate.</p> <p>Where the law / regulation establishes the accounting standards to be used by reference to the set of standards to be used by their name or by including the text of the standards in the law / regulation, please respond "yes" to this question. Section 7.8. of this module includes questions about the law / regulation.</p> <p>Where the law / regulation gives authority to a national standard-setter to establish the accounting standards, please respond "no". Section 7.2. of this module includes questions about the standard-setter and the accounting standards that are established.</p> | <p>2 <input checked="" type="checkbox"/> Yes, for financial statements of non-listed entities</p> <p>3 <input type="checkbox"/> No, for financial statements of listed entities</p> <p>4 <input type="checkbox"/> No, for financial statements of non-listed entities</p> | |
| 7.8. | Law/Reg and Accounting Standards | | |
| 7.8.1. | <p><i>Law/Reg Accounting Standards - Private Sector</i></p> <p>Is there only one group of accounting</p> | 1 <input checked="" type="radio"/> | The accounting standards for |

| Number | Question Title/Text/Help text | Answer | Comments |
|--------|---|--|----------|
| | standards or are the accounting standards applicable to listed entities different from non-listed entities? | <p>listed entities and non-listed entities are the same set of standards</p> <p>2○ The accounting standards for listed entities and non-listed entities are not the same set of standards</p> | |
| 7.8.2. | <p><i>Accounting Standards for Private Sector</i></p> <p>Does the law/regulation require the use of International Financial Reporting Standards and other pronouncements issued by the International Accounting Standards Board? Select the answer option that is most appropriate.</p> | <p>1○ The law/regulation simply refers to International Financial Reporting Standards as the accounting standards (without bringing in the full or partial text of individual IFRSs)</p> <p>2○ The law/regulation contains the full text of each IFRS</p> <p>3⊙ The law/regulation contains the main principles of the IFRSs</p> <p>4○ The law / regulation has a requirement to use IFRSs using another approach (please describe)</p> <p>5○ The law / regulation requires the use of national standards with no reference to IFRSs</p> | |
| 7.8.9. | <p><i>MB Responsibilities and IASB SMO 7</i></p> <p>Does your organization have responsibility for any of the following activities? Select all</p> | <p>1☑ Develop other authoritative pronouncements</p> | |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | the answer options that are appropriate. | 2 <input checked="" type="checkbox"/> Promulgate the IFRSs established by law / regulation (e.g. by publishing or communicating the standards to the public) 3 <input type="checkbox"/> Other (please describe) 4 <input type="checkbox"/> None of the above | |
| 7.8.10. | <i>Authoritative Pronouncements and Law/Reg SMO 7</i> Please state the name of the other authoritative pronouncements and describe their purpose. | - Indonesian Security Exchange Commission - Central Bank of Indonesia | |
| 7.8.11. | <i>Describe Activities and Law/Reg SMO 7</i> Describe your organization's activities for promulgating and / or implementing the standards. | Conducting international and national seminar | |
| 7.9. | Law/Reg and IASB Pronouncements | | |
| 7.9.1. | <i>Incorporation into Law/Reg SMO 7</i> Is information publicly available about IFRSs and other IASB pronouncements that have been established into law/regulation, including: IFRSs and other IASB pronouncements that have been established into law / regulation; Whether the IFRS or IASB pronouncement established into law / regulation is the | 1 <input type="radio"/> Yes | |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | <p>version in effect as at September 30, 2005; The effective date set by law / regulation where it differs from the IFRS or IASB pronouncement; The differences between IFRSs and IASB pronouncements and what was established into law / regulation; and The reasons for the differences?</p> | <p><input checked="" type="radio"/> No</p> | |
| 7.9.2. | <p><i>Incorporation Description - Law/Reg SMO 7</i></p> <p>If the information about the status of IFRSs and other IASB pronouncements that have been established into law is available in English, indicate this in your response and submit a copy of the information to Compliance Staff.</p> <p>If this information is not available, complete the SMO 7 Comparison with IASB Pronouncements.doc SMO 7: Comparison with IASB Pronouncements report and submit it in Word format to Compliance Staff.</p> <p>Indicate whether your organization will be submitting available information or the "SMO 7: Comparison with IASB Pronouncements" report.</p> | <p><input type="radio"/> Yes, information is available and in English and will be submitted to Compliance Staff</p> <p><input type="radio"/> No, information is not</p> | |

| Number | Question Title/Text/Help text | Answer | Comments |
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| | | <p>available; however our organization or jointly with another IFAC member / associate will complete the "SMO 7: Comparison with IASB Pronouncements" and submit it to Compliance Staff</p> <p>3Ⓐ No, information is not available</p> | |
| 7.10. | Translation SMO 7 | | |
| 7.10.1. | <i>Translation of IFRSs</i> Are the IFRSs and other IASB pronouncements translated into national language? | <p>1Ⓐ No, as English is an official language or widely spoken language</p> <p>2Ⓐ Yes, the IFRSs are translated</p> <p>3Ⓐ No and English is not an official language or is not widely spoken</p> | |
| 7.10.4. | <i>Translation coordinator SMO 7</i> Who is the translation coordinator? Select the answer option that is most appropriate. | <p>1Ⓐ Our organization is the translation coordinator</p> <p>2Ⓐ The government or another organization is the translation coordinator</p> <p>3Ⓐ Our organization and the government or another organization are the translation coordinators</p> | |
| 7.10.5. | <i>Key Terms SMO 7</i> Does the translation process include a list of | 1Ⓐ Yes | |

| Number | Question Title/Text/Help text | Answer | Comments |
|-----------|--|--|----------|
| | key terms? | 20 | No |
| 7.10.6. | <i>Faithful Translation SMO 7</i> What processes are in place to ensure a faithful translation of the IFRSs? | In our due process procedure, technical staff or outside consultants prepare the concept of exposure draft (translation of the IFRS), reviewed by technical director or technical team. Then draft of translation of IFRS is reviewed by the Indonesian Accounting Standards Board word by word before releasing as exposure draft | |
| 7.11. | <i>Promotion Activities SMO 7</i> Please describe the activities your organization undertakes to promote and assist in the implementation of IFRSs and other IASB pronouncements and activities. | We conduct continuing professional education and international seminar on accounting | |
| 8. | Certification of Chief Executive | | |
| 8.1. | <i>Complete Certification</i> Once all required questions have been completed, the Certification of Chief Executive should be signed and submitted to Compliance Staff. Click here to download a copy of the Certification form. | 1 <input checked="" type="checkbox"/> Yes, the Certification of Chief Executive has been submitted | |

| Number | Question Title/Text/Help text | Answer | Comments |
|---------------|--------------------------------------|---------------|-----------------|
| | | 2□ | |