



## Curriculum Vitae

Name : Hendratmo Budirahardjo  
Nick name : Mamo  
Indonesia Passport No. : X 142855  
ID Card No. : 3174061610690007  
Citizenship : Indonesia  
CMA Membership No. : MID-016731  
ACPA No. : 000186-ACPA-IV/2022  
Place / Date of Birth : Jakarta, October 16, 1969  
Sex : Male  
Marital Status : Single  
Current Address : Unit 702, Tower G, Apartment Permata Surya 1, Jl Taman Surya 1  
Pegadungan, Kalideres, Jakarta 11830 INDONESIA  
Mobilephone/HP No. : 085210009534 or 089509203680 -- for out of Indonesia +6285210009534  
E-mail address : [bhendratmo@yahoo.com](mailto:bhendratmo@yahoo.com)  
Parental Names : Father : Maryadi Joyowidagdo, SH (died in September 1984)  
Mother : Kushartini, BSc (died in December 1989)

### FORMAL EDUCATION

1994 (Graduated) : **Sarjana Ekonomi** from the **Department of Accounting** of the School of Economics of the Indonesia Catholic University of Atma Jaya, Jakarta (or **BSc in Accounting**)  
1988 (Certified) : State Senior High School 34, Pondok Labu, South Jakarta  
1985 (Certified) : State Junior High School 85, Pondok Labu, South Jakarta  
1982 (Certified) : State Primary School 07, Pondok Labu, South Jakarta

### PROFESSIONAL/ACCOUNTING CERTIFICATION

August – Nov 2011 : **Certified Management Accountant (CMA)holder**, from *The Institute of Certified Management Accountants (ICMA) of Australia* with personal CMA No. MID-016731.  
August 2019 - May 2020 : **Associate Certified Public Accountant (ACPA)** certificate is managed by The Indonesian Institute of Certified Public Accountant (Institut Akuntan Publik Indonesia / IAPI) and The membership of IAPI is the number 6331.

### NON FORMAL EDUCATION

2003 (Certified) : Course in Tax (Brevet A and B) in the Center of Education and Training of the Directorate General Tax, Jakarta

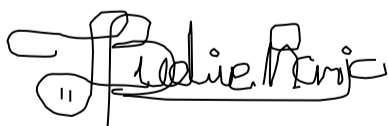
### WORKING EXPERIENCE

Carried out managerial positions where 10 people were reporting to me during the following positions :

May 2019 – March 2022 : **Accounting** for PT Bintang Delta Mandiri, a distributor for test instrumental equipment in West Bekasi, West Java. Accountant to prepare monthly and yearly Financial and Taxes Reportings to Indonesian and Singaporean Management.  
2016 – 2021 : **Internal Auditor (Part Timer)** for PT. Bangun Karya Filadelfia, a 2-star-hotel corp (join with Night and Day Hotels Group) that are room and hall rental for MICE, etc. Duties are controlling financial & accounting matters, incl. accounting reports and analyses, and taxes using Cakra Software Hotel Program. Its site <https://mdcgadog.com/> and marketing site : <https://www.agoda.com/nite-day-mdc-puncak-gadog/hotel/puncak-id.html?cid=1844104>  
March 2017 – Oct 2017 : **Kabag Akuntansi (Chief of Accounting)** for PT Agathis Alam Indonesia, a timber company with duties are reporting taxes and accounting matters, incl. cost accounting reports and analyses. *I also revised its systems more efficiently.*  
2015 – 2016 : **Finance & Accounting Manager** for PT. Kanemory Food Service, a food manufacture in the Modern Industrial Estate in Cikande, Serang, Banten, under Kanematsu Corp in Japan and PT. Kanematsu Trading Indonesia. Duties are controlling financial and accounting matters, incl. cost accounting reports and analyses, and taxes using Accurate Accounting Software. *I also revised some systems of these appropriately.*  
2011 – 2015 : **Accounting & Tax Manager** for PT. Borneo Karya Indah Mandiri, a timber company with the same duties as mentioned at PT. NaturaPasific Nusantara (sister company). *Yet making some systems*, incl. Cost of Production and of Sales. (MYOB software)

- 2006 – 2011 : **Accounting & Tax Manager** for PT. Natura Pasific Nusantara, a palm oil company.  
As the Accounting Manager, I have made the accounting recording system, and the consolidated financial statements and the consolidated bank reconciliation. I audit every bank and cash receipt and disbursement according to its supporting documents, and **to avoid any fraud**. Using MYOB  
As the Tax Manager, I report the consolidated tax statements for employees (the past and the current employees) and for the company. The employees' tax is the income employees' tax. and the company's taxes are the service and rental tax, VAT, the property tax, the company's income tax in accordance with the Indonesian tax laws.  
**Since 1 July 2011 I had been terminated & moved to PT. Borneo Karya Indah Mandiri because PT. NaturaPasific Nusantara was purchased by PT. Triputra Agro Persada.**
- 2006 (3 months) : **Accountant** (the same as Finance Manager in Indonesia) for **Trend's Hair & Beauty Supply** (trading for goods & services), Port Moresby, Papua New Guinea. I made the consolidated financial statements according to the GAAP and the consolidated employees' and company's income tax statements of the Papua New Guinea tax laws.
- 2004 – 2006 : **Auditor** then **Branch Manager** for **Saint John** higher education consortium (Saint John University). **Built accounting computer program and its system and checked staff salaries, lecturers honors, and marketing commissions.**
- 2001 – 2004 : **Senior Accountant (Assistant Manager)** for **PT. Tirtajaya Segara**, a supplier corp for some oil companies, eg BP Indonesia, Conocophilips, Caltex, Total E & P, etc  
The duties are as follows :
  1. Receiving reports from and managing Cashier, collectors (5 persons).
  2. Recording and reporting to Accounting Manager using with computerized accounting program or called APISoft, i.e. :
    - a. General Journal and Purchase Journal
    - b. Cash Receipt and Disbursement Journal (assist my co-worker if he has many duties)
    - c. Bank Receipt and Disbursement Journal, and Check Register
    - d. Account Receivable Journal (assist my co-worker if she has many duties)
    - e. Taxes : VAT (or PPN) and assist Personnel Division to check Income Tax (PPh 21)
  3. Receiving and checking incoming invoices for Account Payable and communicating to users of the invoices with comparing the appropriate documents, e.g. PO, Contract Agreement, MOU, etc.
The corporation was collapsed due to losing tender. **Built accounting computer program and its system.**
- 1998 – 2001 : **Finance and Administration Supervisor** for **PT. Bahanusa Timurjaya Makmur** (family business in agrobusiness, i.e. rice production and trading).  
The duties are for the following :
  1. Recording and reporting for the Finance Director :
    - a. Cash Receipt and Disbursement
    - b. Bank Receipt and Disbursement
    - c. Sales and Purchase Journals, and also General Journal
    - d. Financial Statement : Balance Sheet and Income Statement
  2. Other reports :
    - a. Budgets and Cash Flows
    - b. Production and Bad Products
    - c. Travel Advances
  3. Other duties :
    - a. Contacting with suppliers, i.e. rice mills and the Center of Rice Trading in Cipinang – Jakarta
    - b. Customers, i.e. Arby's, catering firms, etc.
- 1994 – 1998 : **Finance Supervisor** at Import Division at **PT. Mekasindo Dharma International** (member of Dharmala Group – trading of import heavy equipment division), the company became bankrupt in 1998. Due to many jobs please see the details which will be presented at a personnel interview. The prime duties, however, were Letters of Credit and Trust Receipts (for unpaid L/Cs as a loan from a bank), communicating with banks and foreign suppliers, and Import Duties (taxes).

July, 2022  
S.E. & O.



**Hendratmo Budirahardjo, CMA, Associate-CPA (ACPA)**  
Applicant

# The Institute of Certified Management Accountants

*Certificate of Membership*

This is to Certify that

*Hendratmo Budirahardjo*

*was duly admitted to*

**Certified Membership (CMA)**

*Given under the Common Seal of The  
Institute of Certified Management Accountants,  
Australia*

*this 19th day of July 2012*

*President*

*Executive Director*

*Chairman Membership*

Membership No. MID-016731



03639



INSTITUT AKUNTAN PUBLIK INDONESIA  
Indonesian Institute of Certified Public Accountants



No.: 000186-ACPA-IV/2022

Menyatakan bahwa  
be it known that

# HENDRATMO BUDIRAHARDJO

telah lulus ujian tingkat dasar pada Ujian Profesi Akuntan Publik dan  
telah memenuhi semua ketentuan serta persyaratan untuk berhak menerima  
and has complied with all provisions and requirements prescribed by the statute to admit as

## Associate Certified Public Accountant

dan terdaftar di Institut Akuntan Publik Indonesia dengan segala hak dan kewajibannya, serta  
dikukuhkan untuk menyandang dan menggunakan sebutan tersebut.  
and registered as such by the Indonesian Institute of Certified Public Accountants with  
all rights and obligations and is empowered to assume such title.

Sertifikat ini diberikan di Jakarta oleh Institut Akuntan Publik Indonesia,  
pada tanggal 12 April 2022.

This certificate is granted in Jakarta by the Indonesian Institute of Certified Public  
Accountants, this 12<sup>th</sup> day of April 2022.

Dewan Sertifikasi/  
Certification Board

Aria Kanaka, M.Ak., CA., CPA.  
Ketua / Chairman

Irwan Haswir, S.E., Ak., CPA., CA.  
Anggota / Member

