

KAP MIRAWATI SENSI IDRIS
ADVANCE AUDIT TRAINING
19-22 and 25 AUGUST 2025



Date	Subject	Topic	Instructor	Start	End
19-Aug	Introduction	Agenda and House Rules	Rachele Geminiano	8:30	8:45
	MGNL Membership Obligations	Compliance with Statement of Professional Practice	Rachele Geminiano	8:45	9:15
	OJK Regulations	Updates on OJK Regulations	Sofia Limantara	9:15	10:30
	Breaktime			10:30	10:45
	PMPJ (Know Your Customers Principles)	Know your Customers Principles/ Anti Money Laundering	Henry Tandyo/Leo Susanto	10:45	12:00
	Lunch Break			12:00	13:00
	PMPJ (Know Your Customers Principles) - Con't	Know your Customers Principles/ Anti Money Laundering	Henry Tandyo/Leo Susanto	13:00	14:30
	PSAK 108	Operating Segments	Lyka Alcover	14:30	15:45
	Breaktime			15:45	16:00
	Code of Ethics - Part 3 of the Code	Professional Accountants in Public Practice	Henry Tandyo	16:00	17:30
20-Aug	Amendments Effective in 2025	Amendment of PSAK 107:" Financial Statement Disclosure"- Classification and Measurement of Financial Instruments	Rica Clarisse Ocampo	8:30	9:00
		Amendment of PSAK 107: Financial Instrument Disclosure (Gain or Loss on Derecognition)	Rica Clarisse Ocampo	9:00	9:30
		Amendment to Guidance Implementing PSAK 107: "Financial Instruments Disclosures- Introduction;Credit Risk Disclosures; and Disclosure of Deferred Difference Between Fair Value and Transaction Price	Rica Clarisse Ocampo	9:30	10:00
	Breaktime			10:00	10:15
		Amendment of PSAK 109 "Financial Instrument": Classification and Measurement of Financial Instruments	Mark Abalos	10:15	10:45
		Amendment of PSAK 109 "Financial Instruments": Derecognition of Lease Liabilities ; and Transaction Price	Mark Abalos	10:45	11:15
		Amendment of PSAK 110 "Consolidated Financial Statements": Determination of a De Facto Agent	Widya Agustini	11:15	11:45
		Amendment of PSAK 207 " Statement of Cash Flows ": Statement of Cash Flows for Investment in Subsidiaries, Associates, and joint ventures that Apply Cost Method	Widya Agustini	11:45	12:15
	Lunch Break			12:15	13:15
	New IFRS Standards - IFRS S1	General Requirements for Disclosure of Sustainability - related Financial Information	Irene Saludo	13:15	14:15
	New IFRS Standards - IFRS S2	Climate-related Disclosures	Irene Saludo	14:15	15:15
	Breaktime			15:15	15:30
	IT Related	Cyber Security Awareness	Antonius Djohan Natawiria	15:30	16:30
		IT Audit	Antonius Djohan Natawiria	16:30	17:30
21-Aug	PSAK 236	Impairment of Non-Financial Assets, including Goodwill	Jhone! Pacana	8:30	10:30
	Breaktime			10:30	10:45
	Refresher on SA 530	Audit Sampling	Bryan Velasco	10:45	12:00
	Lunch Break			12:00	13:00
	PSAK 113	Fair Value Measurement	Grace Alderete	13:00	14:15
	PSAK 103	Business Combination - Reverse Acquisition	Jaylord Bagalanon	14:15	15:45
	Breaktime			15:45	16:00
	Refresher on ISQM 2	Engagement Quality Reviews (EQR) and the Firm's Documentation of EQR	Rachele Geminiano	16:00	17:30
22-Aug	Refresher on SA 600 (Revised)	ISA 600 (Revised), Special Consideration – Audits of Group Financial Statements	Bryner Sumalinog	8:30	10:00
	Breaktime			10:00	10:15
	Refresher on SA 600 (Revised) - Cont'd	ISA 600 (Revised), Special Consideration – Audits of Group Financial Statements (Con't)	Bryner Sumalinog	10:15	12:00
	Lunch Break			12:00	13:00
	Refresher on SA 540	Auditing Accounting Estimates and Related Disclosures	Gieth Reforma	13:00	15:00
	Breaktime			15:00	15:15
	Code of Ethics - Part 4A of the Code	Independence for Audit and Review Engagements	Rachele Geminiano	15:15	16:30
	Review Findings - Audit Quality	2024 Internal Monitoring and P2PK Review Findings	Grace Alderete	16:30	17:30
25-Aug	Tax Updates	Income Tax , VAT and Withholding Taxes	GNV Consulting	8:30	12:00
		PMK 136/2024 - Global Minimum Income Tax	GNV Consulting		
	Lunch Break			12:00	13:00
	SA 220 Related Topic	Effective File Reviews for Partners and Directors	David Chua/Wim Rutsaert (C/O: Lyka Rose Alcover)	13:00	14:30
	Training Feedback	Accomplish the Training Feedback Form	All Participants	14:30	15:00
	Breaktime			15:00	15:15
	Post Training Assessment	Post Test Proper	All Participants (except Partners and Directors)	15:15	17:30