

**MINISTRY OF FINANCE OF REPUBLIC OF INDONESIA
CAPITAL MARKET SUPERVISORY AGENCY**

DUPLICATE OF
DECISION OF THE CHAIRMAN OF BAPEPAM
NUMBER: 20/PM/2002

CONCERNING

ACCOUNTANT INDEPENDENCE IN GIVING AUDIT SERVICES IN CAPITAL
MARKET

CHAIRMAN OF INDONESIAN CAPITAL MARKET SUPERVISORY AGENCY,

- Considering :
- a. That in order to implement the disclosure principle, Issuer or Public Company must submit financial statement that has been prepared based on general accounting principles;
 - b. That in order to enhance the disclosure quality of Issuer or Public Company's financial statement, it is necessary to obtain independent and professional opinion or appraisal from Public Accounting Firm and Accountant;
 - c. That in relation to the above matter, it is deemed necessary to enact Bapepam's Chairman Decision concerning Accountant Independence in Giving Audit Services in Capital Market;
- In view of :
1. Law Number 8 of 1995 Concerning Capital Market (Statute Book Year 1995 Number 64, Supplement to the Statute Book Number 3608);
 2. Government Regulation Number 45 of 1995 Concerning Capital Market Organization (Statute Book Year 1995 Number 86, Supplement to Statute Book Number 3617);
 3. Government Regulation Number 46 of 1995 Concerning Capital Market Formal Investigative Procedures (Statute Book Year 1995 Number 87, Supplement to Statute Book Number 3618);
 4. President of Indonesia Decree Number 7/M of 2000
 5. Minister of Finance Decree Number 423/KMK.06/2002 concerning Public Accountant Services;

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HAS DECIDED TO ISSUE:

**DECISION OF THE CHAIRMAN OF BAPEPAM CONCERNING ACCOUNTANT
INDEPENDENCE IN GIVING AUDIT SERVICES IN CAPITAL MARKET**

Article 1

Provisions concerning Accountant Independence in Giving Audit Services in Capital Market are regulated in Rule Number VIII.A.2 as stipulated in the attachment of this decision.

Article 2

This decision shall become effective since the date of its promulgation.

Enacted in : Jakarta
Date : November 12, 2002
Indonesian Capital Market supervisory Agency

Herwidayatmo
Chairman

Based on the original documents

Pande Putu Raka
Executive Secretary