北京德和衡律师事务所
BEIJING DHH LAW FIRM



Liem Sian Liong

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I. Profile

Liem Sian Liong is a highly distinguished Public Accountant, Certified Tax Consultant, Certified Business Valuer, and Forensic Investigator with nearly three decades of comprehensive experience in financial accounting, public auditing, international tax planning, corporate restructurings, and IT/cybersecurity governance. As a Partner at **KAP Hananta Budianto dan Rekan** (a member firm of **UHY International**), he brings extensive expertise across multinational accounting standards, financial regulatory compliance, and complex tax litigation advisory. He also holds key leadership appointments in major national accounting and taxation bodies, including the Indonesian Institute of Certified Public Accountants (IAPI) and the Association of Public Tax Consultants of Indonesia (AKP2I).now he is joining DHH Law Firm in the tax division.

II. Areas of Expertise

1. ?**Financial Statement Audit & Assurance:** Directing full-scope independent audits for domestic conglomerates and multinational corporations in compliance with Indonesian Financial Accounting Standards (SAK/PSAK) and International Standards on Auditing (ISA).
2. **Tax Advisory, Litigation & International Planning:** Strategic corporate tax planning, international transfer pricing, cross-border tax compliance, Brevet C high-level dispute assistance, and tax court advisory.
3. **Forensic Accounting & Fraud Investigation:** Certified Professional Investigator (CPI) expertise in forensic financial audits, asset tracing, fraud risk management, and litigation support.
4. **Business Valuation & Financial Modeling:** Enterprise appraisal, tangible/intangible asset valuation, and financial analysis certified by IAPI and ACCA (Certified Business Valuation - CBV).
5. **IT Audit, Accounting Systems & Cybersecurity:** Designing integrated accounting software frameworks, MikroTik network infrastructure administration, and Information Security Management Systems under ISO 27001 standards.
6. **Management Accounting & Corporate Restructuring:** Cost structure optimization, budgeting, operational

performance management, and financial risk mitigation.

III. LEADERSHIP & ORGANIZATIONAL APPOINTMENTS

1. 2 November 2022 – 2 November 2026 Asosiasi Konsultan Pajak Publik Indonesia (AKP2I) Member of Research, Development & Study Division (East Java Regional Board)
2. 29 September 2021 – 29 September 2025 Institut Akuntan Publik Indonesia (IAPI) Committee Member, Membership & Advocacy Committee
3. 19 May 2021 – 31 December 2025 Association of International Tax Consultants (AITC) Indonesia Region Representative & Professional Member
4. 23 February 2016 – 2 March 2018 Organisasi Audit Indonesia - Global Assurance Network (OAI-GAN) Board Member & Executive Committee
5. 2013 – 2018 Dharma Cendika Catholic University Lecture
6. 2013 – 2018 Surabaya University Guest Lecture
7. 2016 - present PT Bank BCA Tbk Speaker of tax seminar

IV. PROFESSIONAL LICENSES & CERTIFICATIONS

1. CPA Australia | CPA Australia | 2024
2. Cyber Security ISO 27001 Certification | Talenta Cyber Security Class | 2023
3. Certified Professional Investigator (CPI) | Institut Akuntan Publik Indonesia (IAPI) | 2022
4. Certified Business Valuation (CBV) | IAPI & ACCA Joint Certification | 2021
5. Certified Tax Consultant Grade C (Brevet C / BKP) | Panitia Penyelenggara Sertifikasi Konsultan Pajak (KP3SK) | 2020
6. Certified Professional Management Accountant (CPMA) | Institut Akuntan Manajemen Indonesia (IAMI) | 2019
7. Certified Tax Consultant Grade B (Brevet B) | Panitia Penyelenggara Sertifikasi Konsultan Pajak (KP3SK) | 2018
8. Certified Tax Consultant Grade A (Brevet A) | Panitia Penyelenggara Sertifikasi Konsultan Pajak (KP3SK) | 2017
9. Certified Management Accountant (CMA Australia) | The Institute of Certified Management Accountants (ICMA) | 2016
10. MikroTik Certified Network Administrator (MTCNA) | MikroTik Latvia | 2016
11. CISA Preparation (Information Systems Audit) | Association for Information Systems (AIS Indonesia) | 2015
12. Certified Public Accountant (CPA Indonesia) | Institut Akuntan Publik Indonesia (IAPI) | 2013
13. Qualified Internal Auditor (QIA) – Advance Level | Yayasan Pendidikan Internal Audit (YPIA) | 2008
14. Accounting Software Programmer Certification | PAPSI - Universitas Airlangga | 2007
15. Cost Analysis Certification | Ikatan Akuntan Indonesia (IAI) | 2006

V. PROFESSIONAL WORK & PRACTICE EXPERIENCE

Head of Finance and Tax Consultant | Liong DHH Mandiri, PT

July 2025 – Present | Jakarta, Indonesia

? Direct resolution and Tax Litigation from routine to complex tax matters (SP2DK, account suspensions, restitutions) and provides representation at the Tax Court.

? Cross-Border and Corporate Taxation Expert, provide advisory in tax treaties (P3B), foreign SOEs, PMA companies, and Indonesia–China Joint Operations (JO).

? Delivers IFRS/PSAK financial audits

? Provide certified assistance for Customs and Excise disputes

Partner | KAP Hananta Budianto dan Rekan (Members of UHY International)

March 2018 – Present | Surabaya, Indonesia

? Leads external statutory financial audits, valuation engagements, and tax consulting services within the worldwide UHY International network.

? Provides expert financial reporting advisory under IFRS and PSAK for listed companies, financial institutions, and private enterprises.

? Directs corporate risk assessment, quality control reviews, and compliance management across audit engagements.

Manager | LD Corporation, CV (Members of AITC-Pro)

July 2009 – Present | Surabaya, Indonesia

? Manages IT consulting, customized accounting software development, and accounting system implementation projects.

? Oversees cross-border tax advisory services under the Association of International Tax Consultants (AITC) framework.

Partner | KAP Ventje Jansen Royke & Liem (Members of OAI-GAN)

October 2011 – March 2018 | Surabaya, Indonesia

? Co-directed public accounting firm operations, partner-level audit review, and international network assurance standards.

? Managed a major client portfolio across manufacturing, distribution, retail, and hospitality sectors.

Finance Manager | PT Conductorjasa Suryapersada

April 2005 – June 2009 | Surabaya, Indonesia

? Controlled corporate financial management, master budgeting, treasury operations, and tax strategies.

? Implemented cost analysis frameworks that optimized operational cash flows and reduced expenditure overheads.

Manager | BLS & Co. (Consulting Company)

January 2001 – June 2009 | Surabaya, Indonesia

? Delivered comprehensive tax advisory, accounting system installation, and business compliance consulting to corporate clients.

Tax Supervisor | PT Elmira Corporation (Subsidiary of PT Telagamas Pertiwi, Tbk)

May 1996 – October 2000 | Indonesia

? Oversee corporate tax compliance, monthly/annual tax filings (PPH, PPN), and tax audit dispute defense.

Experience of Work and Practice

1. Auditor of KPU Kaltim and Kaltara - 2024

2. Win of Customs Case on tax court for networking company from china. restricted ban on network products - 2023

3. Speaker on UHY regional meeting about APA (Advance pricing agreement) - 2023

VI. **Publications**

1. “THE ROLE OF ACCOUNTANTS IN PREVENTING TAX CRIMES BASED ON THE INDONESIAN GENERAL TAXATION LAW ARTICLE 44B IN CONJUNCTION WITH THE HPP LAW “

source : https://ejurnals.com/ojs/index.php/jihk/article/view/3666

2. “The Urgency of Legal Protection for Healthcare Workers and Patients in the Health Service System in Indonesia”

Source : https://ojs.udb.ac.id/label/article/view/5215

3. “Victimology: Strengthening the Position and Role of Victims in the Criminal Justice System”

Source :