CHAPTER II

COMPANY OVERVIEW

2.1. Brief History of the Company

"PT Dirgantara Indonesia (PTDI) is Indonesia's state aerospace company, but it was not always known by this name. At its inception in 1976, the company was officially founded as *PT Industri Pesawat Terbang Nurtanio* and later renamed *PT Industri Pesawat Terbang Nusantara* (IPTN) in 1985. This early period marked the beginning of Indonesia's focused effort to build an aviation industry vital for the country's economy and defense, responding to Indonesia's unique *negara kepulauan* (archipelagic country) geography that demanded reliable air transportation" (PT Dirgantara Indonesia, 2026).

PT Dirgantara Indonesia (2026) explains that "before independence, Indonesian aviation was limited to colonial regulation, aircraft licensing, and early manufacturing activities such as those at *Bagian Produksi Pesawat*, producing wooden aircraft parts in the early 1930s. Local innovation grew in private workshops, including the notable PK. KKH aircraft built in Bandung in 1937. These initiatives laid the seeds for homegrown aviation ambitions despite colonial constraints and political turbulence."

"After the 1945 independence proclamation, Indonesia took deliberate steps to develop aviation capability through military workshops producing lightweight planes like the NWG-1 and RI-X, which included Indonesia's first aircraft engine. Aviation pioneers such as Nurtanio Pringgoadisuryo led extensive development efforts amidst upheavals, progressing to the institutional phase in the 1950s with official experimental sections in Bandung producing aircraft like "Si Kumbang" and "Belalang 89." Education abroad helped build technical skills needed to advance the sector" (PT Dirgantara Indonesia, 2026).

According to PT Dirgantara Indonesia (2026), "the 1960s saw the establishment of *Lembaga Persiapan Industri Penerbangan* (LAPIP) and

collaborative ventures with international companies, including Poland's CEKOP producing the licensed PZL-104 Wilga, known locally as *Gelatik*. Multiple consolidation efforts yielded *Lembaga Industri Penerbangan Nurtanio* (LIPNUR), expanding training and maintenance capabilities. Meanwhile, visionary engineer Dr. Bacharuddin Jusuf Habibie, educated and experienced in Germany, prepared to lead Indonesia's aerospace development."

"Habibie returned in the 1970s with government backing and the support of Pertamina's president, Ibnu Sutowo, forming specialist teams that studied aerospace technology abroad. This led to the founding of *PT Industri Pesawat Terbang Nurtanio* on April 26, 1976, with Habibie as director, later renamed IPTN in 1985. IPTN developed a philosophy of technology transfer called "*Mulai di Akhir dan Akhir di Awal*" (Start at the End and End at the Beginning), which emphasized learning from finished aircraft and backtracking to master manufacturing components. IPTN licensed and produced aircraft like the BO-105 helicopter and NC-212 plane, steadily advancing Indonesia's aerospace technology base" (PT Dirgantara Indonesia, 2026).

PT Dirgantara Indonesia (2026) continues to explain that "facing new global market challenges in the late 1990s, IPTN redefined itself as *IPTN 2000*, adopting business-oriented strategies including restructuring, market focus, and strong capitalization. This transition marked a shift from a primarily manufacturing-focused enterprise to one encompassing design, engineering, testing, components production, and after-sales service. The company aimed to align more closely with global aerospace industry standards and market demands."

"The official transition to *PT Dirgantara Indonesia* (PTDI), also known as *Indonesian Aerospace* (IAe), was formalized on August 24, 2000, by President KH Abdurrahman Wahid. This name change reflected both an evolution in corporate identity and an expanded strategic orientation as Indonesia's aerospace industry matured. PTDI continued to emphasize technological advancement and expanding its roles in national and international aerospace markets, symbolizing the

culmination of decades of development under earlier institutional forms" (PT Dirgantara Indonesia, 2026).

"Currently, PTDI operates as Indonesia's principal aerospace company, providing aircraft design, manufacture, and maintenance services. The company remains a key player within Southeast Asia, supporting domestic aviation needs and engaging in international aerospace collaborations. Its institutional foundations span nearly a century of effort, evolving through various stages and names to meet changing national and global aerospace requirements" (PT Dirgantara Indonesia, 2026).

Following the overview of PT Dirgantara Indonesia's historical development, it is necessary to outline the company's operational activities and the products and services it provides. As stated on its official website, "PT Dirgantara Indonesia (Persero) operates in the aerospace industry and produces various types of aircraft to meet the needs of civil aviation, military operators, and special mission requirements, while also possessing the capability to design new aircraft and modify aircraft systems and structures for specific purposes such as maritime patrol and surveillance missions" (PT Dirgantara Indonesia, 2026). More broadly, the company's operations encompass the entire aerospace value chain, including aircraft design, technology development, manufacturing, and project management. In addition to acting as an aircraft and helicopter manufacturer, PTDI also provides maintenance and repair services, component manufacturing, engineering services, and research and innovation support. In line with its vision and mission to become a competitive aerospace company at both the national and international levels, PTDI classifies its core business activities into four main segments:

1) "Aircraft."
2) "Aerospace."
3) "Aircraft & Engine Services."
4) "Engineering Services & Weapon System."

According to the official website “the aircraft business segment is responsible for the production of fixed wing and rotary wing aircrafts.” Some of the products produced through this unit include:

1) N219 Nurtanio fixed wing aircrafts

Picture 2.1 N219 Nurtanio
Source: indonesian-aerospace.com (2025)

2) CN235-220 fixed wing aircrafts

Picture 2.2 CN235-220
Source: indonesian-aerospace.com (2025)

3) NC212i fixed wing aircrafts

Picture 2.3 NC212i
Source: indonesian-aerospace.com (2025)

4) H225M rotary wing aircrafts

Picture 2.4 H225M
Source: indonesian-aerospace.com (2025)

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5) H125M rotary wing aircrafts

Picture 2.5 H125M
Source: indonesian-aerospace.com (2025)

6) H135M and H145M rotary wing aircrafts

Picture 2.6 H135M H145M
Source: indonesian-aerospace.com (2025)

7) AS565 MBe rotary wing aircrafts

Picture 2.7 AS565 MBe
Source: indonesian-aerospace.com (2025)

8) BELL 412EP rotary wing aircrafts

Picture 2.8 BELL 412EP
Source: indonesian-aerospace.com (2025)

"The Aerostructure business segment plays a role as part of the Global Supply Chain in the aerospace industry, for both commercial and military aircraft from Airbus, Boeing, and Bell Helicopters" (PT Dirgantara Indonesia, 2026). According to PT Dirgantara Indonesia's official website (2026), the activities this unit focuses on include:

1) "Conducts final assembly, delivery, aerostructure component production, and customer support services for the CN295 aircraft."
2) "Handles delivery, customization, and customer support for various Airbus helicopter platforms, including H225/H225M, H215, AS365/AS565, and H125–H145 series."
3) "Carries out production and commercialization activities for the Super Puma AS332 C/C1/L/L1 helicopters."
4) "Manufactures tail boom and fuselage components for the MKII Super Puma and Cougar helicopter family."
5) "Produces tail boom, door assemblies, pylons, and duct components for Bell 412 series and Bell Huey II helicopters."

Picture 2.9 Airplane Assembly
Source: indonesian-aerospace.com (2025)

"The Aircraft & Engine Services business segment focuses on providing comprehensive maintenance and after-sales support to ensure the continued airworthiness and operational reliability of aircraft. Supported by certified specialists and technicians, PT Dirgantara Indonesia offers a wide range of maintenance, repair, overhaul, and logistic services for both PTDI-manufactured aircraft and non-PTDI aircraft" (PT Dirgantara Indonesia, 2026). The services include the following:

1) Aircraft maintenance services for PTDI collaboration products and non-PTDI aircraft, including fixed-wing aircraft, helicopters, and related components such as avionics, gearboxes, and airframes.
2) Maintenance, Repair, and Overhaul (MRO) services for aircraft and components to ensure compliance with airworthiness requirements.
3) Technical support services, including technical advice, field service engineers, and technical representatives.
4) Preparation and provision of technical documentation, manuals, and training programs for pilots and mechanics.
5) Aircraft modification, alteration, and refurbishment services, including re-engine programs, configuration changes, and system installations.
6) Interior refurbishment, repainting, and aesthetic enhancements conducted as part of routine inspection programs.
7) Spare parts distribution and integrated logistics support to ensure timely availability of aircraft components.
8) Compliance support for Airworthiness Directives and Service Bulletins, including scheduled inspections such as C-checks and annual inspections.

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Picture 2.10 Engine Services
Source: indonesian-aerospace.com (2025)

"The Engineering Services & Weapon System business segment focuses on advanced engineering capabilities that support both aviation and non-aviation sectors. Through its expertise in aerospace engineering, system integration, and defense-related technologies, PT Dirgantara Indonesia delivers specialized engineering solutions to meet complex operational requirements" (PT Dirgantara Indonesia, 2026). In this business segment, PT Dirgantara Indonesia provides the following engineering and defense-related services:

1) Mission system integration for aircraft and defense platforms to support specialized operational requirements.
2) Development and application of simulator technology for training and operational readiness.
3) Design and manufacture of aircraft derivative products, including rockets, missiles, Unmanned Aerial Vehicles (UAVs), and torpedoes.
4) Engineering services related to airport design and aviation infrastructure development.

5) Software development services to support aerospace, defense, and operational systems.
6) Information technology consultancy services for aviation and non-aviation applications.
7) Development and implementation of communication technology systems.

Picture 2.11 Rocket System
Source: indonesian-aerospace.com (2025)

2.2.1. Vision and Mission

To create a clear direction for its version of success, PT Dirgantara Indonesia (2026) established the company's vision and mission, as follows:

2.1.1.1.Vision

“To become the market leader in medium and light turboprop aircraft, and to become a benchmark for companies in the Asia Pacific region by optimizing the best industrial and commercial competencies.”

2.1.1.2.Mission

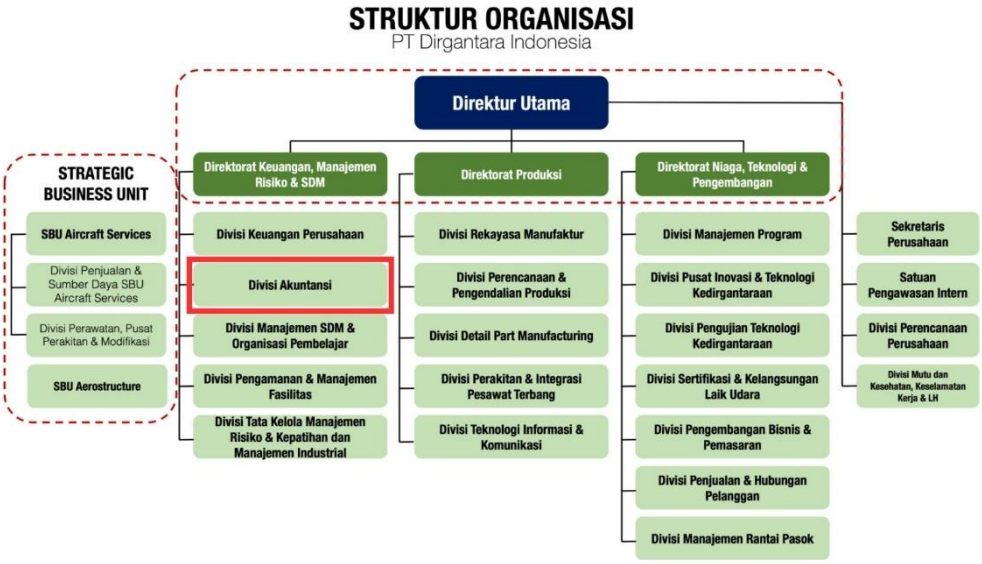
1) “To become a center of competence in the aerospace industry and military missions, as well as for relevant non-aerospace applications.”

2) “To become a key player in the global industry, forging strategic alliances with other world-class aerospace companies.”
3) “To provide competitive products and services in terms of quality and cost.”

2.2. Organizational Chart

To explain further, the details of the company are presented in the following section, beginning with an overview of PT Dirgantara Indonesia’s organizational structure and its key functional components.

2.2.1. Organizational Structure of Company



Picture 2.12 PTDI Organizational Structure
Source: indonesian-aerospace.com (2025)

PT Dirgantara Indonesia (PTDI) adopts a structured and function-based organizational system led by the President Director (*Direktur Utama*), who oversees the company’s strategic direction, operational execution, and governance, as illustrated in *Picture 2.1 PTDI Organizational Structure*. Under the President Director, the organization is divided into several directorates and strategic business units that collectively support PTDI’s role as a major aerospace manufacturer in Indonesia. In addition to the core directorates, the company also operates multiple Strategic Business Units (SBU) (*Strategic Business Unit*) that function as semi-independent business entities. These units include the SBU Aircraft Services (*SBU Aircraft Services*), which manages aircraft maintenance, overhaul, and modification

activities through its Aircraft Repair & Overhaul Services Division (*Divisi Perawatan & Sumber Daya SBU Aircraft Services*) and Parts, Component, and Modification Center (*Divisi Perawatan, Pusat Perawatan & Modifikasi*). PTDI also manages the SBU Aerostructure (*SBU Aerostructure*), which is responsible for the production of aircraft structural components for both domestic and international clients.

The Directorate of Finance, Risk Management & Human Capital (*Direktorat Keuangan, Manajemen Risiko & SDM*) handles the company's financial operations, internal control systems, risk mitigation, and human capital development. This directorate consists of several units such as the Corporate Finance Division (*Divisi Keuangan Perusahaan*), the Accounting Division (*Divisi Akuntansi*), the Human Capital Management & Organizational Development Division (*Divisi Manajemen SDM & Organisasi Pembelajar*), the Procurement & Facilities Management Division (*Divisi Pengadaan & Manajemen Fasilitas*), and the Industrial Management & Corporate Governance Division (*Divisi Tata Kelola Manajemen Risiko & Kepatuhan dan Manajemen Industrial*). Together, these divisions ensure that PTDI maintains strong financial reporting quality, effective resource management, compliance with regulations, and the continuous development of its workforce.

The Directorate of Production (*Direktorat Produksi*) is responsible for managing the end-to-end production process, from engineering and manufacturing to aircraft assembly and testing. Its structure includes the Manufacturing Engineering Division (*Divisi Rekayasa Manufaktur*), the Planning & Production Control Division (*Divisi Perencanaan & Pengendali Produksi*), the Detail Part Manufacturing Division (*Divisi Detail Part Manufacturing*), the Aircraft Integration & Testing Division (*Divisi Perakitan & Integrasi Pesawat Terbang*), and the Information Technology & Communication Division (*Divisi Teknologi Informasi & Komunikasi*). Each division plays a specialized role in ensuring that production flows efficiently and that the final products meet PTDI's standards in quality and safety.

In addition, PTDI has the Directorate of Commerce, Technology & Development (*Direktorat Niaga, Teknologi & Pengembangan*), which oversees commercial strategy, technological innovation, certification processes, and customer relations. This directorate includes the Program Management Division (*Divisi Manajemen Program*), the Innovation & Technology Development Center (*Divisi Pusat Inovasi & Teknologi Kedirgantaraan*), the Flight Test Division (*Divisi Pengujian Teknologi Penerbangan*), the Certification & Airworthiness Division (*Divisi Sertifikasi & Kelaikan Udara*), the Business Development & Marketing Division (*Divisi Pengembangan Bisnis & Pemasaran*), the Customer Relations & After-Sales Division (*Divisi Penjualan & Hubungan Pelanggan*), and the Supply Chain Management Division (*Divisi Manajemen Rantai Pasok*). This directorate ensures PTDI's competitiveness through continuous product improvement, regulatory compliance, and strong customer engagement.

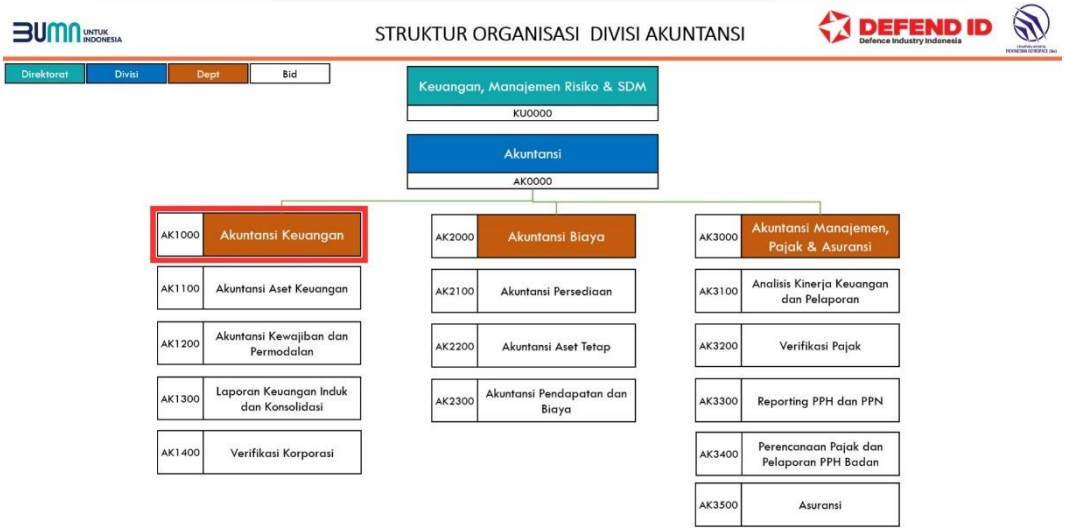
To support these core functions, several specialized units report directly to the President Director. These include the Corporate Secretariat (*Sekretaris Perusahaan*), which handles corporate communication and governance; the Internal Audit Division (*Divisi Satuan Audit Intern*), which evaluates internal controls and compliance; the Corporate Planning Division (*Divisi Perencanaan Korporat*), which manages strategic planning; the Health, Safety, Security & Environment Division (*Divisi Health, Safety, Security & Environment*), responsible for workplace safety and environmental compliance; and the Legal & Compliance Division (*Divisi Legal, Kepatuhan & Manajemen Risiko*), which oversees legal matters and ensures that PTDI adheres to applicable regulations.

2.2.2. Organizational Structure of Accounting Division

After understanding the general organizational structure of PT Dirgantara Indonesia, this report now focuses more specifically on the internal structure of the Accounting Division, where the author completed their internship. The following section outlines the detailed arrangement of departments and functional units within the division, as presented in *Picture 2.2 Accounting Division Organizational*

Structure (2025)", to provide clearer context for the roles, responsibilities, and workflow surrounding the author's placement.

Picture 2.13 Accounting Division Organizational Structure



Source: portal.indonesian-aerospace.com (2024)

The organizational structure presented in *Picture 2.2 Accounting Division Organizational Structure* illustrates that PTDI's Accounting Division operates under the Directorate of Finance, Risk Management & Human Capital (*Keuangan, Manajemen Risiko & SDM*). Within this directorate, the Accounting Division (*Akuntansi*) is categorized into three major departments, each responsible for distinct areas of financial management and reporting. The first of these is the Financial Accounting Department (*Akuntansi Keuangan*), which oversees units such as Financial Asset Accounting (*Akuntansi Aset Keuangan*), Liabilities and Equity Accounting (*Akuntansi Kewajiban dan Permodalan*), Parent Company and Consolidated Financial Reporting (*Laporan Keuangan Induk dan Konsolidasi*), and Corporate Verification (*Verifikasi Korporasi*). This department forms the core of PTDI's financial reporting framework, ensuring that financial statements are accurate, compliant, and reflective of the company's financial position.

The second main department is the Cost Accounting Department (*Akuntansi Biaya*), which manages accounting processes related to operational resources and cost efficiency. Its key units include Inventory Accounting (*Akuntansi Persediaan*),

Fixed Asset Accounting (*Akuntansi Aset Tetap*), and Revenue and Cost Accounting (*Akuntansi Pendapatan dan Biaya*). The structure of this department supports PTDI's manufacturing operations by providing timely and precise cost information essential for budgeting, product costing, and internal financial analysis. By managing asset depreciation, inventory valuation, and cost allocation, the Cost Accounting Department plays a critical role in maintaining transparency and control over production-related expenditures.

The third department is the Management, Tax, and Insurance Accounting Department (*Akuntansi Manajemen, Pajak & Asuransi*), which integrates analytical, regulatory, and compliance-focused functions. This department includes Financial Performance Analysis and Reporting (*Analisis Kinerja Keuangan dan Pelaporan*), Tax Verification (*Verifikasi Pajak*), Income Tax and VAT Reporting (*Reporting PPH dan PPN*), Corporate Tax Planning and Income Tax Reporting (*Perencanaan Pajak dan Pelaporan PPH Badan*), and Insurance Administration (*Asuransi*). Through these units, the department ensures that PTDI not only meets its tax obligations in accordance with Indonesian regulations but also manages tax risks strategically and efficiently. The inclusion of insurance management further supports the company's risk mitigation framework by ensuring adequate coverage across operational areas.