ACKNOWLEDGEMENT

Praise and great gratitude to Almighty God submitted by the author to the Lord Jesus Christ My Savior for blessings and help to complete this thesis on time.

This thesis is arranged to fulfill the requirements for obtaining bachelor's degree, in Accounting Education Study Program, Economics Faculty, State University of Medan.

On this occasion with great humility, I would like to thank you to all of those who have given me help and guidance so that this thesis can be finished. Completion of writing of this thesis, the author would like to thank to:

1. Prof. Dr. Ibnu Hajar, M.Si. as the Rector of State University of Medan.
2. Drs. Kustoro Budiarta, M.E as the Dean of Economics Faculty.
3. Dr. Arwansayah, M.Si as the Head of Economics Education Department.
4. Dra. Effi Aswita Lubis, M.Pd, M.Si as the Head Accounting Education Study Program.
5. My best gratitude to Dr. Dede Ruslan M.Si as my supervisor in completing this thesis through the guidance and direction as well as the encouragement that are very useful and helpful for the preparation and writing of this thesis.
6. Dr. Johnson, M.Si as the Secretary of Economics Education Department and all the administration staffs of Economics Faculty that gave helping during arrangement of thesis.
7. All lecturers in Economics Education Department, especially in Accounting Education Study Program, thanks for the teaching during this time.
8. Thanks to the principal Drs. Belman Purba as the headmaster in SMA Negeri 2 Bandar Simalungun and also Mrs. Rosmalinda Sinaga, S.Pd as the accounting teacher in my research, and all the teachers especially all accounting teachers as well as the students in SMA Negeri 2 Bandar Simalungun, especially in 3rd Social Science Grade 11th, the school where the author did the research.
9. The biggest thanks especially to my lovely mom R. Purba Girsang as the best mom ever in this world and my lovely dad J. Tindaon who always pray, encouraging, giving love and compassion, giving material I need, working hard, always trying to do the best, to accompany me the day by day, support me all the time and given a smile and happiness in my life. I love them just the way they are so that I can finish my lecture although with the teardrop but with advice from the most important people in my life. I can survive and spirit to face everything until today just because of them.

10. My sister Deni Astuti Tindaon, thanks to always support and company me whenever I need her. My two brothers Juab Tindaon and Joyo Tindaon, great thanks to them for their support through giving me spirit and material also. Do not forget also to my great and lovely grandmother who always support me and always give me advices that I really need, also thanks to my uncle, my aunty, my nephews, my neighbours for their support until I can finished my college as well all my families from father and mother and all the preceding families thank you for everything you have given me.

11. Thanks so my greatest as well as close friends Nellaria Butar-butar, Paramitha Sitorus and Nasrani Lumban Gaol (Princess Toba-toba members) who always accompany and gather with me always together in any conditions for four years since we are in the first semester. Also to my oldest, childhood best friend ever Immanuel Marpaun and Sanita Sihotang thanks for the support and always be with me, they are all really mean in my life.

12. I say thanks to all of my faith friends in IMAM (Ikatan Mahasiswa ADVENT Medan) for always pray for me so I can finished this well. I can not mention them one by one here but I alway remember and pray for them for all those who support and pray for me. I do not forget also to say great thanks to my faith family in my hometown or in Medan for always support and pray in other I can finish my thesis, my college well as well as get the good value. Thanks for all. Jesus Christ loves us.

13. Wonderful thank for all my greatest friends in class B-Reguler 2009 Accounting Education that I can not mention their names one by one as well
as the junior and senior in Economics Faculty and also A-Regular 2009, class extent A and B thanks for your support. Love you all.

Final words, the author say thank you so much indeed for all for those who I can not mentions the names. Hopefully this thesis can be useful for us and become the input for the parties in need.

Medan, July 2013

Susi Susanti Tindaon
Reg. Num 709141223