PROOF OF SUPERVISOR APPROVAL

The thesis which submitted by Rahmawani, NIM. 7153220030, Department of Accounting, Faculty of Economics, has been supervised and approved to be examined in the thesis examination

Acknowledged

2 Head of Accounting Department,

Medan,

November 2019

Supervisor,

Yulita Triadiarti, S.E., M. Si., Ak., CA

NIP. 197407011999032001

Andri Zainal, SE., M.Si., Ak., Ph. D NIP. 197711172005011002

PROOF OF APPROVAL AND VALIDATION

The Thesis by Rahmawani, NIM. 7153220030 Has been justified in front of all examiners on 15th November 2019

Approved and validated on November 2019

By the Board of Examiner

Andri Zainal, S.E., M.Si., Ak., Ph.D Supervisor

Drs. Jihen Ginting, M.Si., Ak., CA Examiner

Yulita Triadiarti, S.E., M.Si., Ak., CA Examiner

Tapi Rumondang Sari Siregar, S.E., M.Acc Examiner

Acknowledged

Dean of Faculty of Economics,

Head of Accounting Department

asumoas

Yulita Triadiarti, S.E., M.Si., Ak., CA

NIP. 19740701 199903 2 001

Prof. Indra Maipita, M.Si, Ph.D NIP. 19710403 200312 1 003

STATEMENT OF NONE-PLAGIARISM

I who have signed below:

NAME : RAHMAWANI

STUDENT ID NO. : 7153220030

DEPARTMENT : ACCOUNTING

FACULTY : ECONOMICS

Confirm that the thesis is my own work, not copy any other work (published or unpublished), except the citations from journals, sites, and books which are listed on reference.

The statement I write honestly is valid. If I were a plagiarist, I would be responsible for the consequences. Thank you.

Medan, 11th November 2019

Respectfully,

METERAL 12 2B3C7AHF135805743

Rahmawani NIM. 7153220030