



Certificate

This is to certify that

MUHAMMAD HUDAYA

Has participated in **International Conference On Emerging Economies
& 5th International Consortium on Accounting
2014**
as a **Presenter**

Chairman
ICEE Joint Conference with 5th ICON

Chairman
5th ICON Joint Conference with ICEE

Chairman of Accounting
Department of Economic
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University

Dr. Parulian Silaen, SE, Mcom (Hons), CMA

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