No.276/C/XXV/HMPS-Akuntansi/UPH/2023



CERTIFICATE OF APPRECIATION

This certificate is given to

Merry Susanti

WHO HAS PARTICIPATED IN HMPSA UPH'S SEMINAR "AICPA & CIMA PROGRAM: INTRODUCTION & TESTIMONIALS" CONDUCTED ON NOVEMBER 17[™]2023

AS PARTICIPANT

Dwi Putra Widiyanto

Country Manager AICPA & CIMA Indonesia

Dra. Gracia Shinta S. Ugut, M.B.A., Ph.D.

from 1. Wifne

Dean of Business School UPH