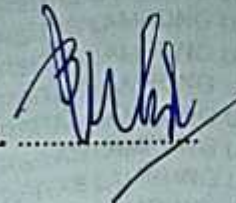


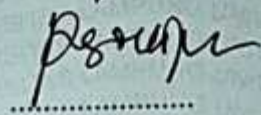
**MENGESAHKAN**

1. Tim Penguji

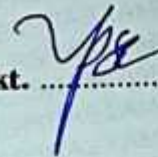
Ketua : **Drs. A. Zubaldi Indra, M.M, C.P.A.** .....



Sekretaris : **Pigo Nauli, S.E., M.Sc.** .....



Penguji Utama : **Yuliansyah, S.E., M.S.A., Ph.D, Akt.** .....



2. Dekan Fakultas Ekonomi dan Bisnis



**Prof. Dr. Hl. Satria Bangsawan, S.E., M.Si.**  
NIP 19610904 198703 1 011

Tanggal Lulus Ujian Skripsi : **02 Juli 2015**