

# CERTIFICATE OF PARTICIPANT

No. 7813/CSC/IX/2021

This is to certify that

**DR. HARIMAN BONE, M.Sc. Ak.**

**Attended a webinar presentation via Zoom.**


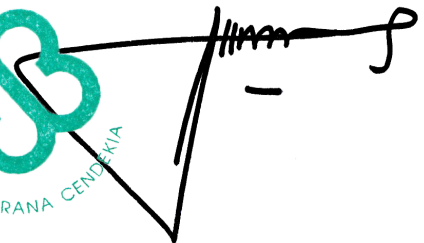
Cipta Sarana Cendekia's webinar #3 2021:

**"SEJARAH REGULASI AKUNTANSI & KONSEP DASAR AKUNTANSI"**

by **Prof. Dr. Bambang Subroto, SE., MM., Ak., CA**

**3 Hours, 18th September 2021**

Malang, 18th September 2021



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Alfianto Cahyono, S.E,  
Director of PT. Cipta Sarana Cendekia