



**UPH**  
UNIVERSITAS PELITA HARAPAN

SURABAYA  
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# CERTIFICATE OF PARTICIPATION

This is presented to

MUHAMMAD IQBAL

as the PARTICIPANT  
in Webinar Series-Day I

**"ACCOUNTANT PROFESSIONALS VISIONARY MATRIX IN HIGH TECH ERA"**  
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**Dr. Ronald, S.T., M.M., CSMA., CDM., PMA.**

Executive Director of UPH Surabaya  
Campus



**Vierly Ananta Upa, S.E., MSA., AK., CA**

Head of Accounting Study Program  
of UPH Surabaya Campus