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HARAPAN  
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# Certificate of Participation

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*“Big Dream to Big Action”*

Speakers:

Efraim Waraney Sumual, S.E., Ak., M. Ak., CA., CSRS., ASEAN CPA, *Founder of Raven Consultant.id, Committee of IAI CA Jawa Barat*

Hubertus Rendy, S.E., *Finance Accounting Tax Manager at several Company on Salim Group (IDMarco, Indoliquid, & Uptown),  
Finance Controller at Innovation Cloud Services*

conducted by Harapan Bangsa Accounting Student Association on September 26<sup>th</sup>, 2020

Harapan Bangsa Business School

Head of  
Accounting Department

**Hanryono, S.E., M.Ak**



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Director of Student Affairs and  
Career Resource Center

**Jusak Sali Kosasih, Ph.D..**