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Certificate of Participation

awarded to

Efraim Waraney Sumual, S.E., Ak., M.Ak., CA., CSRS., ASEAN CPA.

for his participation as a **Tutor** on the

“Accounting Study Club 2020”

conducted by Harapan Bangsa Accounting Student Association on November 28th, 2020

Harapan Bangsa Business School

Head of
Accounting Department

Hanryono, S.E., M.Ak



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Director of Student Affairs
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Jusak Sali Kosasih, Ph.D.