

## **STATEMENT OF ORIGINALITY**

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Study Program : Accounting (International Class)  
Concentration : Financial Accounting  
Thesis Title : THE IMPLEMENTATION OF FINANCIAL ACCOUNTING STANDARDS FOR MICRO, SMALL AND MEDIUM ENTITIES (SAK EMKM) IN THE FINANCIAL STATEMENTS OF MBOK DOWER RESTAURANT

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Thus, the writer made this statement truthfully.

Pontianak, January 18, 2023

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