ACKNOWLEDGMENTS

Highest gratitude to God Almighty for the blessings of mercy and grace, the author was able to start and completed the thesis. The author would like to express her gratitude and appreciation to:

- 1. Dr. Barkah, S.E., M.Si., as the Dean of Faculty of Economics and Business, Universitas Tanjungpura.
- 2. Khristina Yunita, S.E., M.Si., Ak., CA as the Head of the Accounting Study Program as well as the Thesis Examiner who provided guidance for the author.
- 3. Dr. Nella Yantiana, S.E., M.M. Ak., CA., CMA., CPA as the Head of the Accounting Department.
- Vitriyan Espa, S.E., M.S.A., Ak., CHt., CA. as the Secretary of the Accounting Department.
- 5. Elok Heniwati, S.E., M.Si., Ak., CA., Ph.D. as the Thesis Supervisor who guided and supported the author throughout the research process.
- 6. Juanda Astarani, SE, M.Sc, CSRS, ACPA, CFrA. as the Academic Supervisor as well as the Thesis Supervisor who guided and supported the author throughout the research process.
- 7. Rafles Ginting, S.E., M.Ak. as the Thesis Examiner who provided guidance and support for the author throughout the research process.
- 8. All the lecturers and staff in the Faculty of Economics and Business who taught classes and assisted the author in every academic administration procedure.
- 9. The author's parents who supported him in every way possible.
- 10. Audi, Nabeela, Nurul, Putri, Ferin, Novi, Jesslyn, Euginia, Dewi, Klara, Ariesti, Indah, and Luna for their endless support throughout the college years. The author will forever be grateful for their existence.
- 11. Hartan, Okta, and Stefani who support the author since high school even though some of them are far away now.
- 12. Beatrice, my partner, my girlfriend, and the love of my life who has been supportive of my efforts to finish this thesis and has done so with sincerity.
- 13. Last but not least, I wanna thank me. I wanna thank me for believing in me. I

wanna thank me for all doing this hard work. I wanna thank me for having no days off. I wanna thank me for never quitting. I wanna thank me for just being me at all times.

Pontianak, 1 April 2023

William Christian NIM. B1034191011