

**IMPLEMENTATION OF PREPARATION OF FINANCIAL STATEMENTS  
BASED ON SAK ETAP IN ANWAR'S STALLS RENTAL  
SMALL MEDIUM ENTREPRISES (SMEs)**

**UNDERGRADUATE THESIS**

**BY**

**ADELIA RIZKI ANANDA  
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**TANJUNGPURA UNIVERSITY  
FACULTY OF ECONOMICS  
PONTIANAK  
2015**

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**Thesis Proposed as One of Terms  
to Obtain a Bachelor of Economics at The faculty of  
Economics Tanjungpura University Pontianak**

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