

STATEMENT OF THESIS SCIENTIFIC WORKS

I certify that the thesis entitled:

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

Which has tested on October 01, 2015 is the result of my work and not plagiarism, either partially or entirely. Opinions or findings of others contained in this thesis cited or referenced based on scientific ethics. If in the future there is evident that this thesis is the result of plagiarism or copying of written work of others, then my graduate degree and certificate canceled.

Pontianak, October 01, 2015

Maker of the statement,

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