



SERTIFIKAT

No: 166/ICMA/DPN/STF/IX/2023

This certificate proudly presented to

AGUS SUGIONO

Awarded this day for the achievements as moderator on
Webinar Ikatan Cendekiawan Muda Akuntansi **“IDE DAN MODEL PENELITIAN
TERKINI”** on Sunday, 10th September 2023.



Rafles Ginting, SE., M.Ak.