



# International Conference on Accounting, Business & Economics

December 10<sup>th</sup>-11<sup>th</sup>, 2015  
Inna Garuda Hotel  
Yogyakarta, Indonesia

## Certificate

This is to certify that

**HERU KURNIANTO TIAHJONO**

has participated

**P R E S E N T E R**

in International Conference on Accounting, Business & Economics  
organized by Universitas Islam Indonesia, Universiti Putra Malaysia,  
Universiti Sains Islam Malaysia and the Indonesian Institute of Accountant.

Yogyakarta, December 10<sup>th</sup>, 2015

Organizing Committee



Anjar Priyono, Ph.D  
*Conference Chair*