



CERTIFICATE OF PARTICIPATION

This certificate is presented to:

Yohanes Vincent Wijaya

as Presenter

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Dr. Eko Budi Santoso, S.E., M.Si., Ak., CA
Conference Chair of The 11Th ICOEN 2024



Damelina Basauli Tambunan, S.E., M.M., Ph.D., CLC., CPM (A)
Dean, School of Business and Management