

# CERTIFICATE

This certificate is awarded to

**DR. YURNIWATI, SE.,MSI., AK**

As A Participant in

## LEARNING AND SHARING COMMUNITY

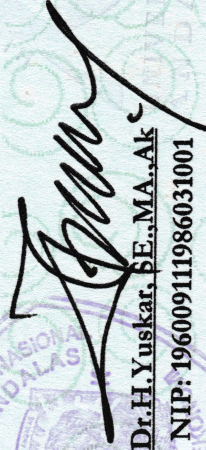
“Accounting the Explorer”

Held at Seminar Room of E Building

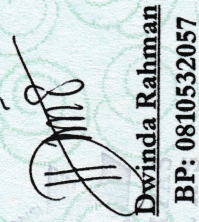
Andalas University

On December 22th, 2010

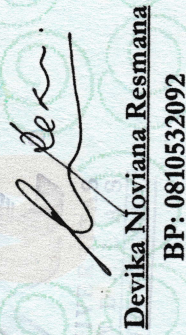
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