ACKNOWLEDGEMENTS

First of all, I would like to express my highest gratitude to Allah SWT who has given me bless, love, health, strength, mercy and opportunity for making the completion of this minor thesis.

A lot of people have provided support, advice and also motivation that had helped to empowered me in accomplish this minor thesis. In this chance, I want to mention my gratitude to people who involved in successfulness of this minor thesis:

1. My beloved parents, Mr. Eko Agus Santosa and Mrs. Yusmiati who always cheers me up and not tired to give me support and pray every time, and remind me always be patient in every conditions.

2. My beloved big brother Erwin Wahyu Santosa and my little sister Maisya Yusti Santosa who always give me support and make me miss the feeling of home.

3. Prof. Iwan Triyuwono, SE., Ak., M.Ec., Ph.D. as the supervisor who have given trust, suggestion, support, knowledge, encourage and also empowered me in completing my minor thesis. Thanks for time, knowledge, forbearing and kindness.

4. Dr. Bambang Hariadi, M.Ec., Ak., CPA. as the Examiner I. Thanks for your suggestion in completing my minor thesis.
5. Imam Subekti, SE., Ak., MSi., Ph.D. as the Head of International Undergraduate Accounting Program of Faculty of Economic and Business Faculty- University of Brawijaya.

6. Abdul Ghofar, DBA.,CPMA.,CA.,Ak. as the Head of Accounting Department of Faculty of Economic and Business Faculty- University of Brawijaya.

7. International Undergraduate Accounting Program 2010. Thanks for the opportunity to be a part of your friendship and all of memories during the class.

8. My best friends, Abdul Hafizh, Budiman Linggo Santoso, Ramadhan Wiprayoga, Rizki Ramadhan, Muhammad Arief Rasyid, Fahmi Ridho, Ihwanda Akhrom, Fandy Cahya, Risda Hadi P, Muhammad Gilang Ilma, Gema Mahesa, Rusmian N Pujakaneo, Derrick Aldivito, Rizal Agung AB, Lalu Bintang IP, Rommy Kharisma, Sufyan Tsauri, Mufti Bimanda, Robito Alam, and all girls squad who has given me support, trust, and play time. Hope we will get success together.

9. My best friends part 2, M Fachmi Rizaldy, Fandy Akhmad, M Rachmadani, Agung Yudistira SP, Akhmad Hafizh, Chevist El H, Ilham Siara, and all girls squad who has given me support, trust, and play time. Hope we will get success together.

10. Riska Maharani and family, who have given support and pray in completing my minor thesis.
11. All of people who might can not be write down one by one, thanks for every time that we spent together. May Allah SWT bless us in every condition, Amiin.

Malang, Augst 18th, 2017.

Riezky Wahyu Santosa