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CERTIFICATE OF APPRECIATION

This certificate is proudly presented to

VIDIYANNA RIZAL PUTRI

for your contribution as a **PRESENTER** in the

ASIA-PACIFIC MANAGEMENT ACCOUNTING ASSOCIATION (APMAA) 2025

on

24th OCTOBER – 27th OCTOBER 2025

at

MARDHIYYAH HOTEL & SUITES SHAH ALAM

PROF. DR. SUSUMU UENO

Professor Emeritus
Konan University, Japan