



Ministry of Research, Technology, and Higher Education  
Yogyakarta State University  
Faculty of Economics

## Certificate

No: 2477/UN34.18/TU.01/2018

This is to certify that

**SUTIRMAN**

has participated as a

**PRESENTER**

In Annual Conference of Management Challenges (ACoMC) 2018  
held by Faculty of Economics, Universitas Negeri Yogyakarta, Yogyakarta - Indonesia  
Yogyakarta, August 31<sup>st</sup>, 2018



Dr. Sugiharsono, M.Si.

Chairman of ACoMC,

2018  
**ACoMC**

Annual Conference of Management Challenges  
Andreas Mahendro K., Ph.D