



Uhamka
FAKULTAS EKONOMI DAN BISNIS

**FACULTY OF ECONOMICS AND BUSINESS
MUHAMMADIYAH UNIVERSITY OF PROF. DR. HAMKA**

CERTIFICATE

SPEAKER

THIS CERTIFICATE IS PRESENTED TO

Herwin Kurniawan

**Mekanisme Perhitungan PPh pasal 21 dengan Tarif Efektif Rata-Rata (TER) di Yayasan Al Hasra, Sawangan,
Depok**

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The Dean of Faculty Economics and Business
Muhammadiyah University of Prof. Dr. Hamka



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