



# CERTIFICATE

354/STIEWW/SERT/XII/2025

## AS AN INTERNATIONAL SEMINAR CALL PAPER PRESENTER

By Title: THE FUTURE OF MANAGEMENT ACCOUNTING IN THE DIGITAL ERA: A COMPREHENSIVE LITERATURE REVIEW  
(MASA DEPAN AKUNTANSI MANAJEMEN DI ERA DIGITAL: SEBUAH TINJAUAN LITERATUR KOMPREHENSIF)

PROUDLY PRESENTED TO

*Zulkifli*

For your participating in THE 3rd WIDYA WIWAHA INTERNATIONAL CONFERENCE & CALL PAPER  
(WWICCP) 2025 with the theme “Entrepreneurship for Sustainable Development: Integrating  
Green Economy Through Innovation and Technology Information”

December 13, 2025

Head of STIE Widya Wiwaha



Dr. Nur Widiastuti, S.E., M.Si

Chairman of the committee

Dr. Priyastiwi, S.E., M.Si., Ak., CA