

PREFACE

By the grace and blessing of the Almighty God, the writer has completed the final paper entitled: **“THE INFLUENCE OF WORKING CAPITAL TURN OVER AND DEBT TO EQUITY RATIO ON RETURN ON EQUITY IN CONSUMER GOODS COMPANIES LISTED IN IDX 2014-2018”**.

This final paper is written as a partial fulfillment of the academic requirements to obtain the degree of *Sarjana Accounting* Study Program, Faculty of Economics, Universitas Pelita Harapan Medan Campus.

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Medan, August , 2021

The Writer,



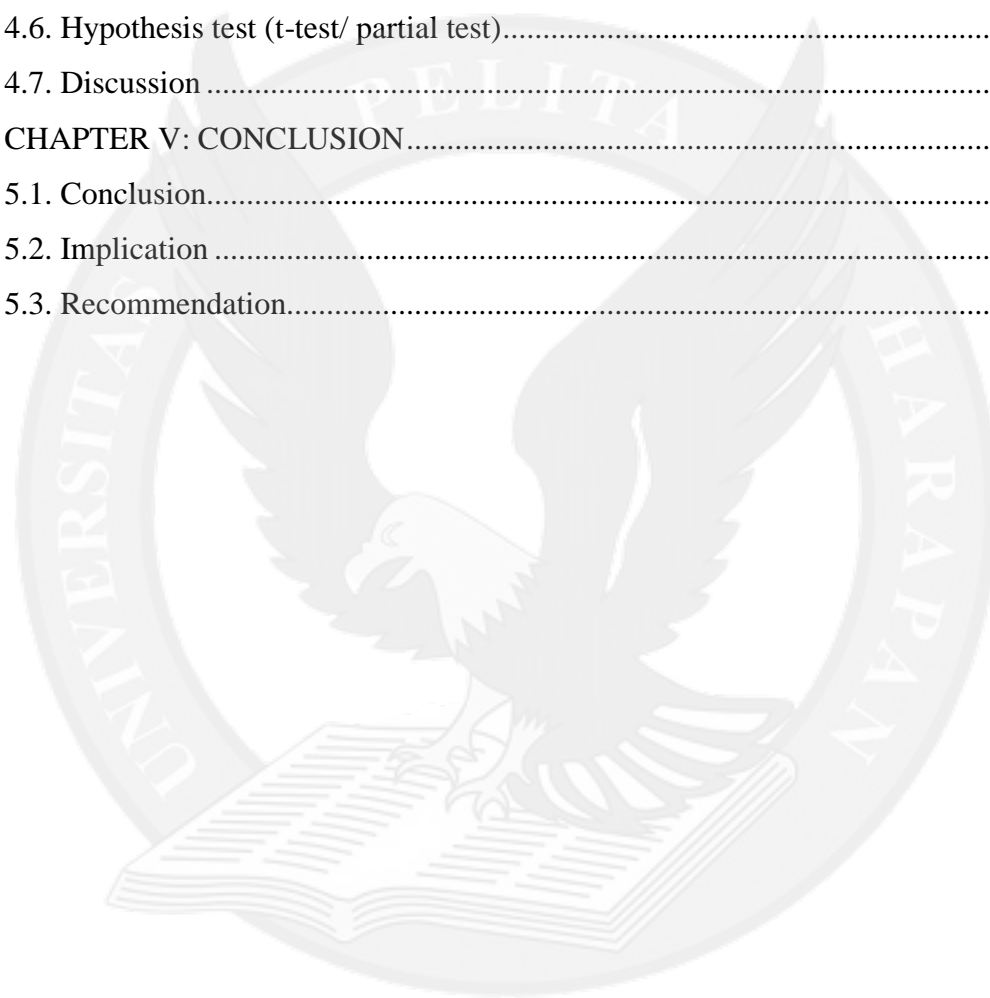
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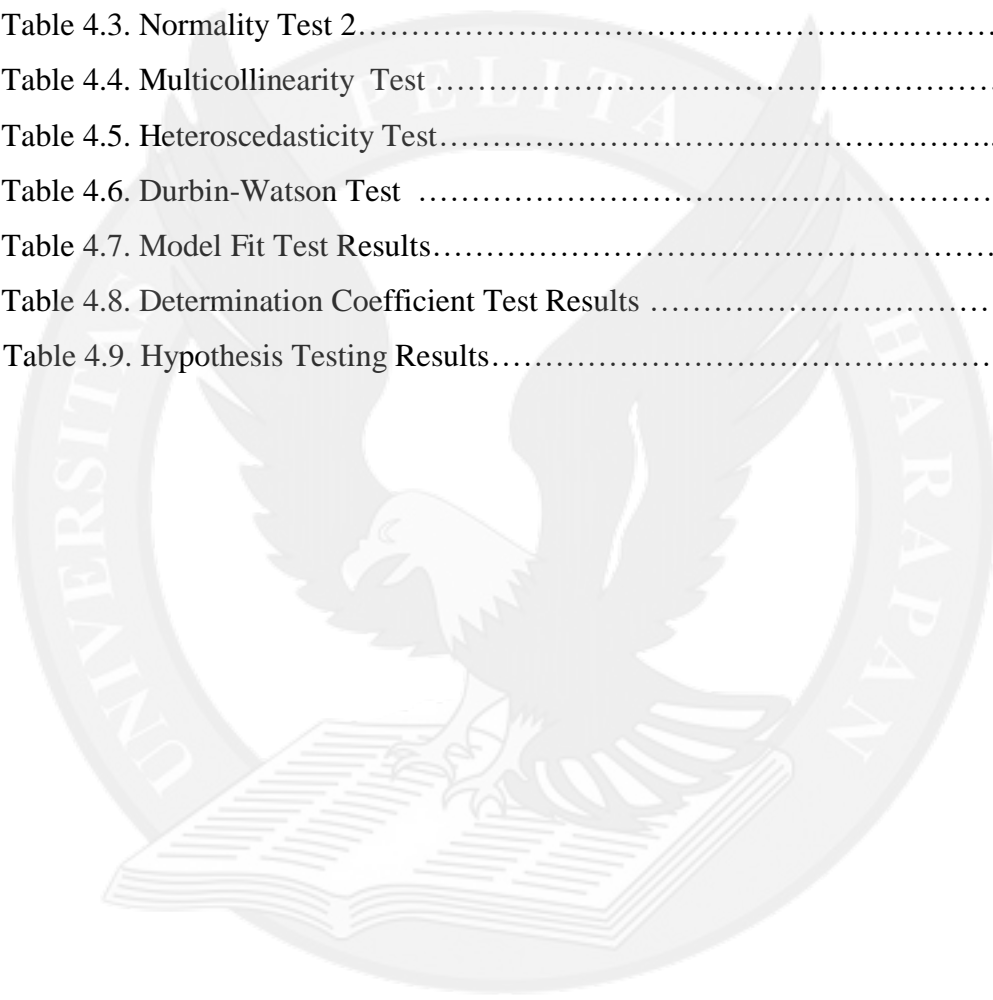
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