

SKRIPSI

**IMPLEMENTATION OF THE MINISTER OF FINANCE
REGULATION NO 64/PMK.03/2022 TOWARD OIL PALM
PLANTATION**

Written as a partial fulfillment of the academic requirements
to obtain the degree of *Sarjana Akuntansi*

By:

NAME : CINDY MAKMUR

ID NUMBER : 03012180070



**ACCOUNTING STUDY PROGRAM
FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS PELITA HARAPAN
MEDAN
2022**