

## Acknowledgements

Praise be to Allah who taught her what she did not know. Praise is to Allah who has given various gifts and favors to her servants. She opened the minds and understanding to her creatures. Peace and blessings to Her Messenger who was sent as a mercy to all the worlds. Not to forget also for the family, friends and anyone who obtain guidance from the teachings (Sunnah) it until doomsday.

The authors recognize that the purpose of this thesis would not exist without the moral and material support from many parties. To the authors thanked profusely to the honorable:

1. Mr. Dr. Arief Kusuma, AP, MBA as the Rector of the Esa Unggul University. and Mr. Chengming as the Rector of Nanjing XiaoZhuang University.
2. Dr. m. f. Arrozi A, SE, M.Si, CA as Dean of the Faculty of Economics Esa Unggul. And Nanjing Xiaozhuang University haven't a dean in Economics
3. Mr. Adrie Putra, SE, MM as Head Accounting of Esa Unggul University
4. Laoshi Yue Yu as a Supervisor who has many took the time to guide and motivate writers in completing the thesis.
5. Mr. Adrie putra, SE, MM as the Supervising Lecturer who has taken the time, effort, and his mind in order to give instructions, guidance and direction is very valuable, sothe author can complete this thesis.
6. The whole Lecturer Esa Unggul University and Nanjing Xiaozhuang University who has given science to the author during the writers have studied in Indonesia and China.
7. For my family, Sulis Daryanto, Amd and Sugi Hastuti as well as my younger sister Lisa listyowati, thank you for your Prayers, support and everything that has been given to the author of the material or the spirit of prayer so that it can complete the drafting of the thesis.
8. To all those who can not mention one by who delibaretly or in advertently provide assistance, encouragement, support, and prayers for the author.

9. My best friend Arizal Nugraha Suryadi, Martha Deborah Silaen, Ria Angraini, Nurhanifah and Rista Trijayanti thank you for your support
10. All my friends who always give morale in the completion of this thesis.

The author is fully aware that this thesis is far from perfection. Therefore good advice or criticism from readers very authors expect for the sake of improvements for the next. The authors finally utter gratitude to Almighty God and may this thesis helpful for writers in particular and to all parties in General.

Nanjing, June 2015

(Rahayu Indah Sulistiyowati)