

LEMBAR PERSEMBAHAN

“ Om Swastyastu ”

Aku persembahkan Tugas Akhir ini kepada

I Gusti Ngurah Oka Budhiyasa, SE

I Gusti Ayu Ngurah, SE

*yam mātāpitarau klesam sahetē sambhave nṛnām, na tasya niskṛtiḥ
sakyā kartum varsasatairapi
(Manusmṛti II.227)*

*“The suffering of mother and father at the births of (their) children
(to nurture them),
can not be compensated (with anything) event for a hundred years”*

“ Om Avignam Astu Namoshidam ”

“Om Cantih Cantih Cantih Om”