

## APPROVAL PAGE

Research Title : The Effect of Earnings Volatility and Leverage on Accounting Conservatism (an Empirical Study of Food and Beverage Sub-Sector Companies Listed on the Indonesia Stock Exchange for the Period 2019-2023)

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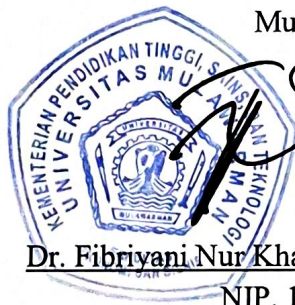
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