

**HALAMAN PENGESAHAN**

Judul Penelitian : The Impact of Deferred Tax Expense and Changes in  
Corporate Income Tax Rates on Financial Performance  
of Oil and Gas Companies Before and During Covid-19

Nama Mahasiswa : Rahayu Kurnia Rahmah Sholecha

NIM : 2201036112

Fakultas : Ekonomi dan Bisnis

Program Studi : S1-Akuntansi

Diajukan untuk Seminar Proposal

Menyetujui,

Samarinda, 19 Desember 2025  
Pembimbing,



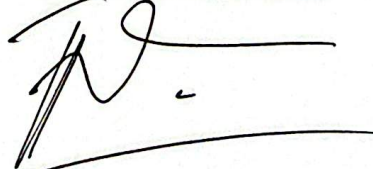
Muhammad Abadan Syakura, SE., MSA., Ak., CSRS  
NIP. 198912072015041003

Mengetahui,

Koordinator Program Studi S1-Akuntansi

Fakultas Ekonomi dan Bisnis

Universitas Mulawarman



Dr. Fibrayanti Nur Khairin, S.E., M.S.A., Ak., CA., CSP., CIQaR  
NIP. 19850204 200912 2 007