



Our Ref.: UPM.SPS.600-4/12/12
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SCHOOL OF GRADUATE STUDIES
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Prof. Dr. Iskandar Muda Damanik
Faculty Economic and Business
University of Sumatera Utara,
Jl. Prof. Tm Hanafiah Sh Usu Padang Bulan Medan
Indonesia

Dear Sir,

APPOINTMENT AS EXTERNAL EXAMINER

With reference to the above, I am writing to inform you that the University Graduate Studies Committee, at the advice of the School of Business and Economics, has agreed to appoint you as the external examiner for a PhD thesis. The following are details of the thesis:

Program Level : DOCTOR OF PHILOSOPHY
Field of Study : ACCOUNTING
Name of Student : ZHAO JING (GS61630)
Title of Thesis : THE MODERATING EFFECT OF MEDIA COVERAGE ON THE RELATIONSHIP BETWEEN AUDIT QUALITY AND CORPORATE COST OF CAPITAL

As the external examiner, your primary duty is to submit the full examination report within six (6) weeks after receiving the thesis, through the system at <http://thesisonline.upm.edu.my>. You will also be invited to attend the viva voce, however in the event when you are unable to attend, the viva will still be conducted provided the preliminary results are distinction, minor or major correction. For an initial report with the result of 're-submission' or 'thesis is rejected', the presence of all examiners is mandatory. Arrangement can be made for the viva to be held via online (teleconferencing etc.).

As a token of our appreciation for your contribution as the external examiner, you will receive an honorarium of USD200.00.

Thank you for agreeing to be part of our panel of examiners.

WITH KNOWLEDGE WE SERVE

Yours sincerely,

PROF. DR. RUSMAWATI BINTI SAID
Deputy Dean
School of Graduate Studies

c.c. - Deputy Director, School of Business and Economics, UPM