

# **Valuing the Invisible: Challenges and Solutions in Applying the OECD DEMPE Framework to Intangible Assets.**

Master Thesis

As a partial fulfilment to achieve MBA Degree

Study Program in Master of Management



Submitted by:

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to

**FACULTY OF ECONOMICS AND BUSINESS**

**UNIVERSITAS GADJAH MADA**

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## AUTHORIZATION

### **Valuing the Invisible: Challenges and Solutions in Applying the OECD DEMPE Framework to Intangible Assets.**

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has been defended before the Board of Examiners  
on November 10<sup>th</sup>, 2025  
and has been declared to fulfil all requirements

**Jakarta, November 10<sup>th</sup>, 2025**

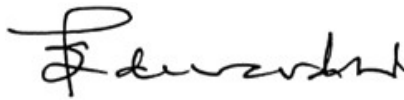
Advisor

Prof. Dr. Eduardus Tandelilin, M.B.A.

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The Thesis has been accepted  
As partial fulfillment to achieve a Master of Business Administration degree  
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Director of Master of Business Administration Program



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