



# CERTIFICATE OF COMPLETION

This is to confirm that

**NATALIIA OVCHAROVA**

successfully completed International Virtual Mobility Program  
«**Modern Tendencies in Scientific Research in Accounting, Audit and Taxation**»  
between Sumy State University and the University of Economics in Bratislava.

30 academic hours (1 credit ECTS), Autumn-Winter Semester 2021

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**MILOŠ TUMPACH**

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