



# CERTIFICATE OF COMPLETION

This is to confirm that

**YULIIA YELNIKOVA**

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**

*Coordinator from University of Economics in Bratislava,  
Professor, Head of the Department of Accounting and  
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