




## CERTIFICATE OF PRESENTATION

This is to certify that **Dr. NASEEM Y. HANNA**, from the Accounting Department at Salahaddin University, presented a workshop entitled "**THE ISSUE OF APPLYING IFRS IN IRAQ**" at Catholic University in Erbil on April 3, 2023.



**Asst. Prof. Dr. Mohammad Gouse**  
Director of Quality Assurance



  
**Prof. Dr. Nazar Shabila**  
Vice-Chancellor and President



Date: April 3, 2023