



Certificate of Presentation of Paper

This is to certify that the paper entitled

Graphical Disclosure Practices in GCC Countries: A Descriptive Approach

by Mooza Ebrahim Alhadi; Gehan Abdel-hady Mousa

has been presented at the

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A handwritten signature in black ink, appearing to be 'Dr. M. R. Qader'.

Dr. M. R. Qader

Dean, Deanship of Graduate Studies and Scientific Research