



गोंय विद्यापीठ

ताळगांव पठार

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(Accredited by NAAC)

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GU/Exam(PG)/Ph.D. Eval/Commerce (GBS)/HAS/2023/37/617 Date: 15/09/2023

To,
Dr. Humam Abdulateef Shoman,
Goa Business School,
Goa University.

Sir,

With reference to the thesis submitted by you for the award of the Degree of **Doctor of Philosophy in Commerce**, thesis entitled **"International Financial Reporting Standards (IFRS) Compliance and Corporate Governance Practices: A Study on Select Iraqi Companies"**, I am pleased to inform you that you have been found qualified for the award of the said degree in accordance with the University Ordinance OA-19A on **13th September, 2023.**

The said degree will be formally conferred on you at the ensuing Convocation on your applying for the same in the prescribed form.

Yours sincerely,

(Shri. Ashok M. Chodankar)
Controller of Examinations

Copy to:

1. Dr. P. Sri Ram (Guide), Goa Business School, Goa University.
2. Vice-Dean (Research), Goa Business School, Goa University.
3. Prof. K.B. Subhash (Chairperson of Board of Viva-voce), Goa Business School, Goa University.
4. Assistant Registrar, Academic (PG)