



**VOICE OF
RESEARCH**

An International Refereed Journal For Change and Development
ISSN – 2277-7733

CERTIFICATE

THIS IS TO CERTIFY THAT

Mr./Mrs./Ms. Rashmi Tripathi

contributed with the publication entitled

ADOPTION AND IMPLEMENTATION OF IFRS: AN IMPERATIVE NEED FOR SMEs IN INDIA

in Voice of Research, Volume 7, Issue 3

published on 24th December 2018

Dr. Avdhesh Jha

Chief-Editor