

CERTIFICATION

This is to certified that this project work has been written **OMOTOWO FATIMO ABIDEMI.** with matriculation number **HND/23/ACC/FT/0031** and has been read and approved as meeting parts of the requirements for the Award of Higher National Diploma (HND) in the Department of Accountancy, Institute of Finance and Management studies, Kwara polytechnic, Ilorin kwara State.

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ANIFOWOSE B.B (MRS.)
(project supervisor)

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DATE

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MRS ADEGBOYE B.
(project coordinator)

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DATE

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MR ELELU M.O
(Head of Department)

.....
DATE

.....
IKHU-OMOREGBE SUNDAY (FCA
(External Examiner)

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DATE