

# CERTIFICATE

*The 9<sup>th</sup> International Conference on Modern Research in Management, Economics and Accounting*

## *Certificate of Oral Presentation*

Presented to

*Matjaž Kovač*

Who participated in the 9<sup>th</sup> International Conference on Modern Research in Management, Economics and Accounting  
and presented the paper

**“Harmonization of direct taxation in the EU and its influence on international taxation”**



Farzam Chakherlouy  
Chairman of Organizing Committee