



laboratoire de Recherche en Management

LARMHO

des Hommes et des Organisation

People's Democratic Republic of Algeria
Ministry of Higher Education and Scientific Research
Abou Bekr Belkaid University of Tlemcen
Faculty of Economics, Business and Management Sciences
Research laboratory in management of people and organizations "LARMHO"



Certificate of Attendance

The Dean of the Faculty of Economics, Business and Management Sciences, the Director of the LARMHO Laboratory and the President of the first International Seminar on:

"Research in accounting sciences at the time of international economic and financial changes"

Attest that, **Kherifi Houssam** from **University of Tissemsilt**

Participated in the activities of the first International Seminar via Zoom, which was held on October 05, 2022, with an intervention entitled :

"The Reality of Environmental Accounting Disclosure For Industrial Enterprises According to the Standards of the Global Reporting Initiative (GRI) - a Case Study of Saudi Aramco for Petroleum Industries -"

President of the Seminar

Dr. Omar DJAFRI



Laboratory Director



Dean of Faculty

