



**45TH ALL INDIA ACCOUNTING CONFERENCE &
INTERNATIONAL SEMINAR
ON ACCOUNTING EDUCATION AND RESEARCH**



Certificate

This is to certify that Prof./Dr./Mr./Ms./Mrs..... **ANTIMA SHARMA, Assistant Professor, Sri**
Venkateswara College, University of Delhi

has presented a Paper titled..... **An Exploratory Study of the Relationship Between Financial Reporting**
Transparency and Fair Value Accounting Reliability: A Machine Learning-Based Approach. (Online)

.....in the Technical Session
on **Voluntary Disclosures in the Corporate Sector** at the **45th ALL INDIA ACCOUNTING**
CONFERENCE & INTERNATIONAL SEMINAR ON ACCOUNTING EDUCATION AND RESEARCH
organized by Department of Commerce, University of Kerala, Thiruvananthapuram & IAA Kerala
Branch during December 9 & 10, 2023.

Prof. Jasraj Bohra
President
Indian Accounting Association

Prof. Sanjay Bhayani
General Secretary
Indian Accounting Association

Prof. Arvind Kumar
Chairman
Technical Session

Prof. Gabriel Simon Thattil
Conference Secretary