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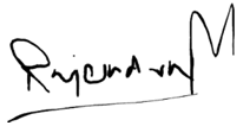
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## CERTIFICATE OF PUBLICATION

This is to certify paper titled **“INTEGRATING BENCHMARKING INTO MANAGEMENT ACCOUNTING PRACTICES – A STUDY WITH REFERENCE TO SMES IN KERALA”** submitted by Authors, **Jayafar MV and Dr. M. Sekar** has been published for **July-August 2024, Volume 6, Issue 4** online publication under ISSN 2582-2292.

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