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This is to certify that the research paper titled: **"FINANCIAL DETERMINANTS OF AGGRESSIVE ACCOUNTING PRACTICES: EVIDENCE FROM FIRMS LISTED ON THE NAIROBI SECURITIES EXCHANGE, KENYA"**

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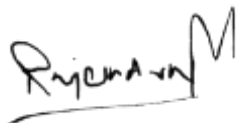
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