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## CERTIFICATE

The Director of the Swiss Doctoral Program Network in Accounting Research (DAR) of the University of Neuchâtel, certifies that

## Loïc Maréchal

participated in the course

EMPIRICAL RESEARCH ON DISCLOSURE, REPORTING, AND TRANSPARENCY IN MARKETS AND REGULATION

21-23 August 2018

Professor Christian Leuz University of Chicago Booth School of Business

3 ECTS

Professor Christian Leuz

Professor Peter Fiechter