

REPUBLICA MOLDOVA

Academia de Studii
Econometice din Moldova
Facultatea Contabilitate

DIPLOMĂ de licență

Seria AL

Nr. 0013813

În baza hotărârii Comisiei pentru examenul de licență
din 11 iunie 1998

Balan Yuliana
numele, prenumele

Îmatriculată în anul 1993,
a obținut Diploma de licență
cu media 8,21 (opt, douăzeci și unu)
în profilul economie
specialitatea contabilitate și control
cursarea economist - contabil

Președinte al Comisiei, Drăgă
Rector, Efrescu
Decan, Rău
Secretar, Ișlanovschi
19 iunie 1998
Eliberată la
Nr. 5383 Balan

semnatura titularului

REPUBLIC OF MOLDOVA

Academy of Economic
Studies of Moldova
Department of Accounting

DIPLOMA of licence

Seria AL

Nr. 0013813

By the decision of the State Examination Board
of 11 June 1998

Balan Yuliana
name, surname

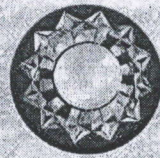
admitted in 1993
is awarded an University Degree
average mark 8.21
in Economics
specialization Accounting and
Monitoring
qualification Economist Accountant

Chairman of the Board Drăgă
Rector Efrescu
Dean Rău
Secretary Ișlanovschi
19 June 1998
Nr. 5383 Balan

Moldova, 1998

signature

DIPLOMĂ DE DOCTOR ÎN ȘTIINȚE



Seria DR Nr. 1829

Dnei/Dlui **ȚUGULSCHI Iuliana**

Economie

i s-a conferit gradul științific de doctor în
cu toate drepturile aferente
în baza Hotărârii Comisiei de atestare a CNAA nr. **AT- 7/2** din **18 decembrie 2013**

și a Deciziei Consiliului științific specializat **D 32.08.00.12 - 30**

din cadrul **Academiei de Studii Economice** din **30 octombrie 2013**

din Moldova

Președinte CNAA

Rector Universitate/Director Institut

Președinte Consiliu științific specializat



Eliberată la **15 ianuarie 2014**

Nr. **0878**

DIPLOMA OF DOCTOR OF PHILOSOPHY

Series DR No 1829

The degree of Doctor of Philosophy in
with all the rights thereto pertaining has been conferred to
Ms/Mr ȚUGULSCHI Iuliana

Economics

on the base of the resolution

of **December 18, 2013**

of the NCAA Attestation Commission No **AT- 7/2**

and of the decision of the Graduate Council **D 32.08.00.12 - 30**

from **Academy of Economic Studies of Moldova** of **October 30, 2013**

NCAA Chairman

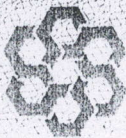
University Rector/Institute Director

Graduate Council Chairman



Issued at **January 15, 2014** No **0878**

Content is based on:



International Financial Reporting
Standards™

CERTIFICATE

this is to confirm that

Tugulschi Iuliana

has international qualification

C A P

Certified Accounting Practitioner



Issued by:
Association
of Professional Accountants and Auditors
of the Republic of Moldova



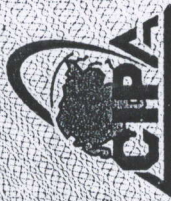
Chairman
Vladimir Koshkin

Issuance date: August 15, 2008

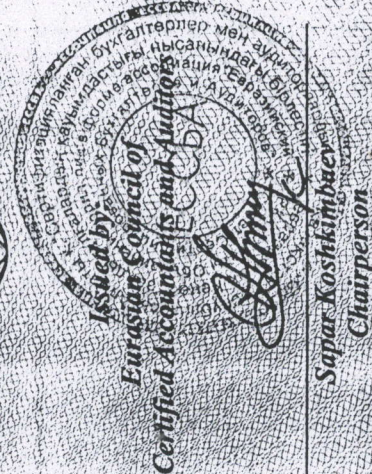
Registration number

0009270

Valid without CTD certificate.
Details: www.acap.md



Certified International Professional
Accountant Program



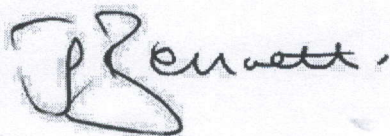
Chairperson
Sapar Koshkimbaev

Certificate in International Public Sector Accounting Standards

This is to certify that

Tugulschi Iuliana

has completed the online Certificate in International Public Sector Accounting Standards (CertIPSAS) assessment in August 2020



Judith Bennett
Director - ACCA

Association of Chartered Certified Accountants

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